JAIN

Report on the Administration of the Excise Department in the Province of Bombay

For the Year 1938-39

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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE PROVINCE OF BOMBAY FOR THE YEAR 1938-39.

Note.—Throughout the report, the figures in rectangular brackets wherever placed in juxta-position to those given for the year under report, refer to the previous year (1937-38).

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1938-39.

(1) The rationing system was continued for country spirit except in the Fixed Fee Areas mentioned at item No. (17) below. The total ration for the Province was the same as for 1937-38, the District being the unit of rationing (*vide* Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934). This ration was distributed by Collectors, the annual ration for each shop being fixed at the beginning of the year and adjustments made from time to time between shops as required. No monthly ration for shops was fixed.

(2) All licenses for the retail sale of country spirit, opium and hemp drugs and for the "on" sale of foreign liquor were disposed of by auction sale except (*a*) in the case of opium shops in Bandra, Kurla and Ghatkopar, and in the Town and Island of Bombay, which were disposed of by tender for 3 years from 1st April 1936 (Government Resolution, Revenue Department, No. 5615/33, dated 6th January 1937); and (*b*) in the case of country spirit shops in Fixed Fees Areas mentioned at item No. (17) below. (Government Resolution, Revenue Department, No. 7219/33, dated 13th January 1938.)

(3) All toddy licenses except in the areas mentioned at item (4) below were disposed of for the full year ending 31st July 1939, by auction first. In cases where there were no bids or the bids offered were inadequate, they were disposed of by tender or negotiation.

(4) The toddy licenses in the Kanara and Ahmednagar Districts, in the Broach Sub-Division of the Broach and Panch Mahals District and in the Valod Mahal of the Surat District were diposed of by auction up to 31st March 1939 only. (Government Resolution, Revenue Department, No. 8802/33, dated 24th June 1938.)

(5) The experimental instalment system for the recovery of license fees of country spirit and toddy shops and booths in the Town and Island of Bombay was made permanent. (Government Resolutions, Revenue Department, No. 6378/33, dated 22nd November 1937, and No. 8802/33, dated 24th June 1938.)

(6) The system of recovering license fees by quarterly intalments in the case of country spirit, hemp drugs and opium licenses was

reintroduced in the Ratnagiri District. (Government Resolution, Revenue Department, No. 7219/33, dated 14th March 1938.)

(7) The experimental reduction in the limit of possession, sale and transport of country spirit from three bottles to one, sanctioned in the following areas, was made permanent :—

(*a*) The Municipal, cantonment and notified areas of the Ahmedabad District (excepting Ahmedabad City), and of the Districts of Kaira, Ahmednagar, Nasik and Kolaba ;

(*b*) The Municipal and other urban areas of the West Khandesh District ;

(*c*) The Municipal and urban areas of the Jalgaon, Amalner and Chalisgaon Talukas of the East Khandesh District ;

(*d*) The urban areas of the Kanara and Dharwar Districts. (Government Resolution, Revenue Department, No. 7219/23, dated 13th January 1938.)

(8) The reduction from six bottles to three was made permanent in the rural areas of Kanara and Dharwar Districts. (Government Resolution, Revenue Department, No. 7219/33, dated 13th January 1938.)

(9) The limit of possession, sale and transport of country spirit was reduced from six bottles to three in the rural areas of the Kaira District ; and the limit of one bottle was prescribed for all other urban areas of the East Khandesh District. (Government Resolution, Revenue Department, No. 7219/33, dated 13th January 1938.)

(10) The limit of possession, sale and transport of 'toddy was reduced from six bottles to three in the Dharwar District and in the Belgaum Taluka of the Belgaum District. (Government Resolution, Revenue Department, No. 8802/33, dated 24th June 1938.)

(11) The experimental reduction in the limit of possession, sale and transport of denatured spirit from six bottles to two in the Pen and Panvel Talukas of the Kolaba District and five gallons to 2 bottles in the Belgaum District was made permanent. (Government Resolution, Revenue Department, No. 7219/33, dated 13th January 1938).

(12) The limit of possession, sale and transport of denatured spirit was reduced to 2 quart bottles in the Junnar Taluka and Ambegaon Petha of the Poona District. (Government Notifications, Revenue Department, Nos. 9685/33 and 9685/33(*a*), dated 25th February 1939.)

(13) The following changes in the strength of country spirit were sanctioned during the year ;

(*a*) The experimental strengths of country spirit sanctioned in the Broach Sub-Division of the Broach and Panch Mahals District, in the Surat, Thana, Kanara, Dharwar, Belgaum, Bijapur, Sholapur, Satara, Ahmednagar, Nasik, East Khandesh and West Khandesh (except Nawapur Petha and part of Nandurbar Taluka) Districts were continued.

(*b*) The sale of 40° U.P. was allowed experimentally in the Broach Sub-Division of the Broach and Panch Mahals District in addition to 30° and 60° U.P.

(*c*) The sale of 40° U.P. was allowed experimentally at the Khandbara, Nizampur and Bhadwad shops in the Nandurbar Taluka and at all shops in the Nawapur Petha of the West Khandesh District. (Government Resolution, Revenue Department, No. 7219/33 dated 13th January 1938).

(*d*) The sale of 25° U.P. at the 13 border shops in the Panch Mahals Sub-Division of the Broach and Panch Mahals District was discontinued and that of 40° and 60° U.P. was allowed throughout that sub-division. (Government Resolution, Revenue Department, No. 7219/33 dated 14th March 1938.)

(14) The following changes in the rates of still head duty were sanctioned during the year.

(*a*) The experimental reductions in the rates of still head duty in the Kolaba (except Sugwa Range), Kanara, Dharwar, Belgaum, (except for 30° U.P.), Bijapur, Satara, Nasik (except Peint Mahal), East Khandesh (except at the Jalgaon and Amalner town shops), West Khandesh and Ahmednagar Districts were continued;

(*b*) The rate of 30° U.P. was raised to Rs. 8-15-0 per proof gallon throughout the Belgaum District, except at the Kankumbi shop.

(*c*) The rate for the Jalgaon and Amalner town shops in the East Khandesh District was raised to Rs. 7-8-0 per proof gallon. (Government Resolution, Revenue Department, No. 7219/33 dated 13th January 1938).

(15) The sale of 40° U.P. kaju liquor in sealed bottles and pints was sanctioned at certain centrally situated shops in all Talukas of the Ratnagiri District. (Government Resolution, Revenue Department No. 7219/33 dated 14th March 1938.)

(16) The rationing of toddy trees was abolished in the Ratnagiri District for two years from 1st April 1938. (Government Resolution, Revenue Department, No. 7219/33 dated 13th January 1938.)

(17) The experimental Fixed Fee system with maximum selling prices introduced in the following areas was continued for one year:

(1) Sugwa Range of the Kolaba District.

(2) Dohad Taluka and Jhalod Mahal of the Broach and Panch Mahals District.

(3) Peint Mahal of the Nasik District.

(4) Nawapur Petha and part of the Nandurbar Taluka of the West Khandesh District; and

(5) Godhra and Kalol Talukas and Halol Mahal of the Broach and Panch Mahals District.

The revised strengths of country spirit and the rates ofstill head duty sanctioned for these areas from 11th May 1938 were as follows :—

	Strength.	Rate of still head duty per bulk gallon. Rs. a. p.
(1)	40° U.P.	2 4 0
	60° U.P.	1 2 0
(2) (3) (5)	40° U.P.	2 14 0
	60° U.P.	1 12 0
(4)	40° U.P.	2 14 0
	60° U.P.	1 6 0

(Government Memorandum, Revenue Department, Nos. 3302-C/33 dated 10th May 1938 and 3302-C/33 III dated 10th March 1939).

(18) The "Dry Area" scheme was introduced in the following areas :—

(1) Ahmedabad City and Suburbs from 21st July 1938.

(2) Jambusar and Waghra Talukas of the Broach and Panch Mahals District ;

(3) Ankola and Kumta Talukas of the Kanara District, and

(4) Newasa and Shevgaon Talukas and Pathardi Mahal of the Ahmednagar District. (Government Resolution, Revenue Department, No. 982/24 dated 28th January 1938.)

(19) Total Prohibition was introduced from 1st August 1938 into the Bardôli Taluka and part of the Mandvi Taluka of the Surat District. (Government Notification, Revenue Department, Nos. 982/24 and 982/24 (*a*) to (*g*) dated 30th July 1938.)

(20) The sale of country spirit in sealed bottles was allowed as an experimental measure in Nasik and Satara Cities and Godhra Town. (Government Resolutions, Revenue Department, No. 7906/33 dated 31st January 1938 and 15th February 1938).

(21) All Excise shops (excluding Opium and Hemp Drugs shops) in the Town and Island of Bombay were closed from August 1938 and certain Excise shops (excluding opium and hemp drugs shops) in the southern part of the Bombay Suburban District were similarly closed from January 1939 on the monthly pay day fixed by the Bombay Millowners' Association for mills employing 1,000 or more operatives in the Town and Island of Bombay and on the next following day.

(Government Resolution, Revenue Department, No. 982/24 (Confl.) dated 11th February 1938 and Government Memoranda, Revenue Department, No. 7936-C/33 dated 7th January 1939 and 22nd February 1939.)

(22) The hours of sales in the case of toddy licenses in the Peint Mahal of the Nasik District were changed as shown below :—

From	*To*
6-30 a.m. to 8-30 p.m.	9 a.m. to 8 p.m.

(Government Resolution, Revenue Department, No. 8802/33 dated 24th June 1938.)

(23) The sale of masala liquor was discontinued from 11th May 1938 in all the Fixed Fee areas mentioned at item No. (17) above except in Godhra and Dohad Towns of Broach and Panch Mahals District. (Government Memorandum, Revenue Department, No. 3302-C/33 dated 7th June 1938.)

(24) The experiment of departmental collection of mhowra flowers undertaken in the previous year in the Nawapur Petha and Nandurbar Taluka of the West Khandesh District was extended to the whole of the West Khandesh District and to the Murbad and Shahapur Talukas and Mokhada Petha of the Thana District. (Government Memorandum, Revenue Department, No. 8146/33-II of 20th February 1939.)

(25) The cost price of opium supplied from the Ghazipur factory to Indian States was fixed at Rs. 19-4-0 per seer for 1938-39. (Government Resolution, Revenue Department, No. 3746/24 dated 25th November 1937.)

(26) The provisions of sections 2 to 31 of the Bombay Opium Smoking Act, 1936, were brought into force from 3rd June 1938. (Government Resolution, Revenue Department, No. 4414/24 dated 31st May 1938.)

(27) Importation of denatured spirit into this Province via Goa and Daman Frontiers and Viramgam Land Customs Line was restricted to a quantity not exceeding one pint. (Government Notification, Revenue Department, No. 25/33 dated 7th September 1938.)

(28) The limit of possession, sale and transport of Bhang, Ganja and Charas was reduced to 10, 3 and 1 tolas respectively in the Town and Island of Bombay. (Government Notification, Revenue Department, Nos. 6348/33 and 6348/33 (*a*) dated 16th September 1938.)

In the body of the report all statistics of consumption and revenue relate to British districts only.

CHAPTER II.

Country Spirit.

2. *Sale Strengths.*—The sale strengths prescribed for country spirit were the same as in the previous year, viz. 25° U. P., 30° U. P., 40° U. P., and 60° U. P. The sale of 25° U. P. or 30° U. P., was allowed at shops near the borders of Indian States, and in certain areas to control illicit distillation and illicit importation. The policy of discouraging the consumption of strong spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful.

3. *Receipts from Still-head duty.*—The Revenue from still-head duty fell to Rs. 90,24,997 [94,46,214]. The decrease was mainly in Ahmedabad, Surat and West Khandesh Districts, where Prohibition measures were introduced during the year. There was an increase in Bombay City and Thana District due to increased consumption, and in Panch Mahals Division of the Broach and Panch Mahals District due to enhanced still-head duty rates, but the increase in these places was off-set by the decrease in the former.

4. *License fees.*—Receipts from license fees for the right of retail vend of country spirit at shops fell to Rs. 46,39,698 [59,96,956]. The decrease was mainly in Ahmedabad, Surat and West Khandesh Districts and in Bombay City. In Ahmedabad and Surat Districts it was due to introduction of Prohibition measures, while in West Khandesh it was due to surrender of certain shops in Taloda and Nandurbar Talukas, and grant of concessions in respect of payment of license fees to other shops affected by the Late Gula Maharaj's temperance movement and to the grant of shops in the Nawapur-Nandurbar special arrangements area on fixed fee. In Bombay City the decrease was due to less realizations and recoveries having been made in the previous year.

5. *Revenue and Consumption in the Akrani Tract.*—The Excise Administration in the Akrani Mahal continued in charge of the Forest Department. The Departmental Distillery at Dhadgaon continued to be worked under the supervision of an Excise Assistant Inspector. Liquor was sold by departmental shop-keepers at a fixed price of annas 4 a bottle. The sale proceeds of spirits amounted to Rs. 41,367 [63,908], showing a decrease of Rs. 22,541. The consumption of liquor which continued to be issued at one strength, namely, 60° U. P. decreased to 27,445 bulk gallons [43,010] due (*i*) partly to the temperance movement inspired by the teachings of Gula Maharaj, (*ii*) partly to the economic difficulties of the people caused by the failure of the mango crop, and (*iii*) partly to the Bhangore Fair, which is usually held in April every year, being held in March 1938.

6. *Working of the Contract Supply System.*—Since 1st April 1929 with one exception there has been no contract supply system in any

part of the Province, and all liquor with three exceptions is supplied by the Government Central Distillery at Nasik Road through its departmental local warehouses. The three exceptions are :—

(1) The Akrani which as noted above is supplied from the Dhadgaon Government Distillery.

(2) The manufacture at Chowka in the Ratnagiri District of Kaju liquor for supply to the Malwan Warehouse ; and

(3) An outstill shop at Redi which provides toddy spirit to meet competition of cheap liquor in adjoining Goa territory.

7. *Working of the Mhowra Flowers Act.*—This was the ninth year of the extension of Section 18-B of the Bombay Abkari Act relating to mhowra flowers to the whole of the Province.

No licenses for the retail sale of mhowra flowers were granted during the year. The grant of permits for possession of mhowra flowers was restricted to *bona fide* trade and industrial purposes and for feeding cattle. The number of cases of illicit possession of mhowra flowers detected during the year was 703 [518]. In Ahmedabad, Kaira, Broach, the Panch Mahals, Thana, Kolaba, Poona, Nasik, West Khandesh and East Khandesh Districts the number of cases was respectively 91, 111, 2, 284, 32, 9, 0, 25, 73 and 76 in 1938–39 as compared with 72, 106, 2, 120, 58, 30, 12, 19, 50 and 49 in 1937–38. During the year under report the scheme for departmental collection of mhowra flowers in the Nawapur-Nandurbar Talukas introduced in March 1938 was continued and worked most successfully. Several Depots were opened and the mhowra flowers were purchased direct from the Bhils at a rate of Rs. 1–4–0 per maund. As a result of the successful working of the scheme, 48,029 maunds of mhowra flowers were collected in the area as against 5,952 maunds collected by the Contractors in the previous year. Departmental collection was also introduced in the Peint Mahal of the Nasik District, where also it was a success.

Encouraged by the successful results obtained by the departmental collection during the mhowra season of 1938, arrangements were made to extend the scheme to Sakri and Taloda Talukas of the West Khandesh District and to the Mokhada Petha and Murbad and Shahapur Talukas of the Thana District from 15th March 1939.

8. *Country liquor shops.*—The number of shops for the retail vend of country spirit decreased to 1,754 [2032]. With the introduction of Dry Area scheme in Ahmedabad with effect from 21st July 1938, the number of shops further decreased to 1,729 including one Government shop.

9. *Advisory Committees.*—The various Excise Advisory Committees in the Province held 551 meetings at which 777 recommendations were made. Of these 643 i.e., 82 per cent. were accepted. The rejected recommendations related in most cases to special hours of sale for shops in particular areas.

10. *Opening and Closing Hours.*—The opening hour of sale was 10-30 a.m., as in the previous year. The closing hour remained the same as in the previous year namely 8-30 p.m. everywhere, with the exception of—

(1) The Cities of Bombay and Ahmedabad.

(2) The Bandra Municipal and Santra Cruz Cantonment areas where it was 9 p.m.

11. *Consumption.*—Appendix "A" Column 11, shows in terms of proof gallons the sale of country spirit at shops. There was a decrease of 1,36,237 p.gs. or about 12 per cent. compared with the previous year. The decrease in consumption was mainly in the districts of Ahmedabad (40518), the Panch Mahals (17260), Surat (19891) and West Khandesh (56727). The decrease in Ahmedabad was due to the introduction of the Dry Area Scheme in the Ahmedabad City. The decrease in West Khandesh was due to the anti-drink movement among the Bhils, Mavchis and other tribes inaugurated by the late Gula Maharaj, and the subsequent closure of shops in the Taloda-Mewas area, and the temperance propaganda carried on by the Bhil Seva Mandal of West Khandesh. The decrease in Panch Mahals was due to the enhancement of the maximum selling rates with effect from 11th May 1938. The decrease in Surat District was due to the introduction of Total Prohibition in the Bardoli Taluka and the closure of some shops in the District. The total ration for 1938-39 was 17,69,342 p.gs. The consumption for the whole Province was about 56·2 per cent. of the ration.

12. *Temperance Movement.*—There was no organised temperance movement in the Province except in the West Khandesh and Kanara Districts and Ahmedabad City. In West Khandesh the late Gula Maharaj started a movement towards the social, cultural and economic uplift of the Bhil community. He used to give an address every week on Monday night during what was called the "Arti Ceremony", laying special emphasis on the necessity to abstain from drinking liquor. Thousands of Bhils attended the "Arti Ceremony" and the results of the preaching of Gula Maharaj were immediately felt, as is evidenced by the fact that the sales in Taloda, Nandurbar and Shahada Talukas dropped considerably. Gula Maharaj died on 19th July 1938. But the Bhil Seva Mandal of West Khandesh carried on successfully his teaching to abstain from drink. In order to assist the movement Government ordered the closure of all liquor shops in the Taloda Taluka. A Special Officer for Bhil Uplift work was also appointed by Government.

In Ahmedabad the Prohibition Department conducted extensive propaganda against drink, on the introduction of the Dry Area Scheme in Ahmedabad City. Similarly the Congress Committee, Kumta Taluka in Kanara District carried on anti-drink propaganda on the introduction of the Dry Area scheme in the Kumta-Ankola Talukas of the Kanara District.

Various Taluka Congress Committees and the Bhil Seva Mandals in the Province also carried on general propaganda against drink.

13. *Administration of Distilleries and Warehouses.*—One central Distillery and 33 Warehouses were maintained. The issues to retailers in the British Districts of duty-paid spirit amounted to 9.78,446 p.gs., excluding 10,978 p.gs. issued from the Government Distillery at Dhadgaon and 3,424 p.gs. issued from the outstill at Redi against 11,18,948 p.gs. in the previous year.

The seasonal contract distillery at Chowka in the Ratnagiri District which was opened in the year 1934-35 for the manufacture of kaju liquor had an outturn of 2,326 p.gs. [2088]. Kaju liquor is issued from the Malwan Warehouse to shops in Vengurla Petha and Malwan and Deogad Talukas. The total issues of kaju liquor during the year amounted to 2,544 p.gs.

14. *Retail sale in excess of the prescribed limit.*—Permits for the sale of country spirit in excess of the prescribed limits on special occasions were granted in all districts except Ratnagiri, Bijapur, Sholapur, Poona, Ahmednagar and Nasik for the following quantities :—

	1937-38.	*1938-39.*
25° U.P.	76	92½
30° U.P.	303½	310½
40° U.P.	85½	100
60° U.P.	4,131⅙	3,303½

CHAPTER III.

TODDY.

15. *Revenue.*—The ervenune uder this head derived from (1) tree-tax on trees tapped for toddy and (2) license fees for the retail sale of toddy, decreased to Rs. 61,84,522 [66,45,578].

16. *Tree-tax.*—Receipts from tree-tax amounted to Rs. 22,29,954 [22,76,745]. The decrease is not great.

17. *License fees.*—The realizations from license fees amounted to Rs. 39,54,568 [43,68,833]. The decrease of Rs. 4,14,265 was partly due to the closure of a number of shops and booths and partly to a general lack of competition at the auctions.

18. *Trees licensed for tapping.*—The number of trees licensed to be tapped for toddy during the year under report and in the previous year is given below:—

Year.	Cocoanut.	Brab.	Date and Wild palm.	Total.
1937–38	50,001	17,625	409,799	477,405
1938–39	44,324	17,630	351,931	413,885
Difference ..	—5,677	+5	—57,848	—63,520

The decrease is due partly to the closure of a number of toddy shops and booths and partly to the fact that a larger number of trees was tapped in the year 1937-38 as only ¼ of the tree-tax was levied on the trees tapped during three months of that year. The latter reason also explains why the decrease in the tree-tax revenue is not as great as the decrease in the number of trees tapped would suggest.

19. *Toddy licenses.*—The licenses granted during the year under report and in the previous year were as follows :—

Year.	Domestic consumption.	Tree-foot booth.	Shops.
1937–38	6,729	3,278	1,274
1938–39	6,520	2,813	1,021
Diffirence	—209	—465	—253

The decrease is due to the reduction in the number of shops and booths in pursuance of the Prohibition policy of Government.

20. *Consumption.*—An increase of 1,889,400 gallons of toddy was reported but the figures of consumption of toddy are definitely not to be relied on. The number of trees tapped is a better indication of relative consumption. The increase in consumption cannot be reconciled with the decrease in the number of toddy trees tapped, but merely emphasises the unreliability of the figures of consumption reported by licensees. The procedure of paying surprise visits to toddy shops and booths was continued, and 2,005 samples of toddy were sent to the Chemical Analyser to Government for analysis. Seven of the samples were found to contain chloral hydrate. Licensees whose toddy was found adulterated were punished severely. The surprise visits and the control exercised over the sale of chloral hydrate and other deleterious substances appear to have greatly checked the adulteration of toddy.

21. *Retail sale permitted in excess of prescribed limit.*—Permits for the sale of toddy in excess of the prescribed limits are granted on special occasions and 4,065, 1,370, 7,471, 20, 910 and 192 gallons were sold

under such permits in Surat, Sholapur, Thana, Belgaum, Broach and West Khandesh Districts respectively.

22. *Manufacture of gul.*—The All-India Village Industries Association was permitted under special rules to tap 60 or less toddy trees for the manufacture of gul. The Association opened a number of centres in the Bombay Suburban, Surat, Kolaba, Thana, Belgaum and Kanara Districts for imparting instructions in the manufacture of gul from sweet toddy.

23. In the Kanara District 7 licenses were granted for the manufacture of gul against 14 in the previous year. The decrease is due to the fact that no such licenses (except one at Dhareshwar in the Kumta Taluka) were granted in the Ankola—Kumta Dry Area.

CHAPTER IV.

FOREIGN LIQUORS.

(Potable and Non-Potable including those of Indian manufacture.)

24. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors—

(*a*) imported at the port of Bombay, or

(*b*) imported into the Province of Bombay from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Province.

During the year under review, the revenue under (1) amounted to Rs. 9,41,409 [Rs. 11,06,066] (columns 11, 14, 18 and 19 of Imperial Return I). The revenue under (2) and (3) decreased to Rs. 19,08,851 [Rs. 22,24,079], (columns 12, 15, 20, 21, 21A and 21B of Imperial Return I). The decrease of Rs. 4,79,885 in the total revenue as compared with the previous year is mostly due to the Prohibition measures enforced in various parts of the Province during the year.

25. *Imports and consumption of foreign liquor.*—The imports of foreign liquors into Bombay City by sea, compared with those of the previous year, were as follows :—

Year.	Fermented liquors (liquid gallons).	Wines (liquid gallons).	Potable spirits (liquid gallons).	Denatured and perfumed spirits (liquid gallons).
1938-39	1,292,870	42,592	103,888*	271,525
1937-38	1,350,204	51,719	120,278†	252,550
Difference ..	—57,334	—9,127	—16,390	+18,975

* Includes 2,877 proof gallons and 218 bulk gallons of liqueurs.

† Includes 5,400 proof gallons and 319 bulk gallons of liqueurs.

Exports to other Provinces were made from these imports, as Bombay is the distributing centre for almost the whole of India. The following table gives statistics of sales in the Province of foreign liquors in the year under report, compared with those of the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15) :—

Year.	Fermented liquors Bulk gallons.	Wines Bulk gallons.	Potable spirits Bulk gallons.	Non-potable denatured and perfumed spirits Bulk gallons.
1938–39	970,599	28,742	154,949	312,313
1937–38	981,087	29,791	159,353	313,305
Difference ..	—10,488	—1,049	—4,404	—992

The decrease in consumption of all sorts of potable foreign liquors was mainly due to the measures taken in various parts of the Province for the enforcement of Prohibition. The largest decreases occurred in Bombay City and the Ahmedabad, Nasik, Surat and Sholapur Districts.

26. *Canteen tenant licenses.*—The number of canteen tenant licenses issued during the year increased to 41 [34].

27. *Spirituous medicinal and toilet preparations.*—Six firms in Bombay were manufacturing spirituous medicinal and toilet preparations in bond at the beginning of the year, but in September 1938, the permission granted to one of the firms was withdrawn as the firm abused the concession by supplying non-duty paid rectified spirit for illicit manufacture of foreign liquor. The concessional rate of duty of Rs. 5 per proof gallon was levied on purely medicinal preparations, and a rate of Rs. 17-8-0 per proof gallon was levied on toilet preparations as against the full rate of Excise duty which is Rs. 25-10-0 per proof gallon. The total quantity of rectified spirit used in the manufacture of spirituous medicinal and toilet preparations in bond was 40,879 [34,690] proof gallons. Spirituous medicinal and toilet preparations were imported into the Province from Bengal and the Central Provinces and the Baroda, Cochin and Bansda States.

28. *Rectified spirits and medicated wines.*—The sales outside bond of rectified spirit and absolute alcohol were 753 [845] gallons, (*vide* column 14 of Imperial Return IV). The quantity of rectified spirit obtained free of duty by the Government Medical Stores, Bombay, from the Government Central Distillery, Nasik Road, was 26,474 [24,875] proof gallons.

No accounts of medicated wines are required to be kept, and so column 16 of Imperial Return IV is blank.

29. *Licenses.*—The number of licenses for the sale of foreign liquors fell to 3,258 [3,267] at the beginning of the year under report, (*vide* columns 7, 8 and 21 to 30 of Imperial Return III). The number decreased further to 3,216 after Ahmedabad was declared a Dry Area with effect

from 21st July 1938. There was notable decrease in the number of commercial spirits and temporary refreshment stall licenses, while there was slight increase in the number of denatured spirit licenses.

CHAPTER V.

INTOXICATING DRUGS OTHER THAN OPIUM.

30. *Cultivation and outturn of Ganja.*—The cultivation of hemp for the production of ganja was restricted to the two villages of Pimpalgaon-Landga and Mehekari in the Ahmednagar District. The number of licenses granted, the area cultivated, and the quantity produced during the year under report as compared with the year 1936–37, excluding the year 1937–38 during which there was no cultivation, were as follows :—

	1936–37.	1938–39.
Area cultivated	245 acres ..	149 acres.
Outturn of ganja	2,616 maunds.	1,278 maunds.
Licenses issued to cultivators	110 ..	62

The average yield per acre for this year was 10·0 maunds as against 10·6 maunds in 1936–37.

31. *Issues from warehouses.*—The issues of hemp drugs during the year 1937–38 and those for the year 1938–39 are contrasted below :—

	1937–38.			1938–39.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issues for sale in the Province of Bombay	702	199	135	636	193	148
Export to Indian States ..	46	26	7	45	21	11
Export to other Provinces ..	2	..	..	14	..	..
Export to foreign countries ..	9	..	..	3	..	..

32. *Consumption.*—The following statement shows the consumption of hemp drugs during the year compared with that of the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1937–38	24,527	7,660	5,424
1938–39	22,234	7,576	5,977

The most noticeable decrease in the consumption of ganja was in Ahmedabad, Bombay Suburban, Kolaba, Kanara, Dharwar, Sholapur,

Satara, Poona, Ahmednagar, Nasik and East Khandesh districts. The decrease in Ahmedabad, Kanara and Ahmednagar districts was due to the conversion of some parts of these districts into Dry Areas, while high selling prices charged by licensees and the reduced purchasing capacity of the people were responsible for the fall in consumption in Bombay Suburban, Kolaba, Dharwar, Sholapur, Satara, Poona, Nasik and East Khandesh districts. In Bombay City, however, sales of ganja, bhang and charas increased owing to competitive selling prices. The decrease in other districts is small.

33. *Revenue.*—The revenue from intoxicating drugs is derived from
(1) quantitative duties on—
(*a*) issues from warehouses; and
(*b*) imports from other provinces; and
(2) license fees.

The duty and license fees amounted to Rs. 10,21,579 [10,65,215] and Rs. 5,44,955 [6,71,163] respectively.

34. *Vend licenses.*—The number of vend licenses in the year under report was 682 [775]. Of these 20 were wholesale and 662 were retail. 1 wholesale and 92 retail shops were closed during the year under report, 1 wholesale and 11 retail shops having been closed from 21st July 1938, when Ahmedabad was declared a Dry Area. One retail hemp drugs depot was opened by Government in Ahmedabad.

CHAPTER VI.

Dangerous Drugs.

35. *Vend Licenses.*—During the year under report the number of licenses granted was as follows:—
(1) 181 [164] D.D. 1 licenses (for the manufacture, possession and sale of manufactured drugs otherwise than on prescription.
(2) 1,100 [927] D.D. 2 licenses (for the possession and sale on prescription of manufactured drugs);
(3) 270 [267] D.D. 3 authorizations to approved practitioners (for the possession of coca derivatives for use in exercise of their profession but not for sale).

36. *Imports and issues in the Province.*—The quantity of cocaine and its allied drugs imported during the year fell to 9 lbs. 14 ozs. 329 grains (Avoirdupois standard weight), [12 lbs. 1 oz. 126 17/20 grains]. The quantity sold under licenses increased to 17 lbs. 15 ozs. 347 grains [12 lbs. 10 ozs. 19¾ grains]. The statistics of cocaine transactions are given below:—

Stock on 1st April 1938.			Imports during the year.			Total.			Sales during the year.			Closing balance on 31st March 1939.		
Lbs.	oz.	grs.	Lbs.	oz.	grs.	Lbs.	oz.	grs.	Lbs.	oz.	grs.	Lbs.	oz.	grs.
15	9	217—10	9	14	329	25	8	109—5	17	15	347	7	8	199—10

CHAPTER VII.

Opium.

37. *Realizations from opium issued from Depots.*—Opium issued from Depots realised Rs. 10,01,182 as shown in the District Treasury Accounts. Of this sum Rs. 2,72,663 represented the cost price paid to the Government of the United Provinces and the balance of Rs. 7,28,519 was the gain on sales. From the last figure, namely Rs. 7,28,519, an expenditure of Rs. 6,125, representing the conveyance and packing charges of opium, has to be deducted. The net profit to Government thus amounted to Rs. 7,22,394 (inclusive of duty) [Rs. 8,07,439].

38. *Sales in British Districts.*—The total issues in British Districts amounted to 13,084 seers [14,697 seers] and actual sales were 13,159 seers [14,675 seers]. The decrease of 1,516 seers was mainly due to the constitution of Dry Areas in Ahmedabad, Broach, Kanara and Ahmednagar districts and a Total Prohibition Area in the Surat District. The decrease of 114 seers in the Kaira District is attributed to high retail prices charged by licensees. The variation in other districts is very small.

39. *License fees.*—The fees realised for retail vend in British Districts rose to Rs. 7,32,194 [Rs. 6,84,904]. The apparent increase is only due to the payment of fees for opium licenses in Bombay for 1938–39 in the month of April 1938, instead of in March 1938.

40. *Retail shops.*—The total number of retail licenses was 673 [783]. The total number of licenses discontinued was 110, of which 14 were closed in Ahmedabad from 21st July 1938. One retail opium depot was opened by Government in Ahmedabad in the year under report.

41. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 4,461 seers [3,178 seers].

42. *Manufacture and issue in the Baroda State.*—The area under poppy cultivation in Baroda State was 253 acres and 8 gunthas [249 acres and 30 gunthas]. The opium in hand at the commencement of the year was 31,747 seers, and that manufactured during the year under report was 1,392 seers. The total issues to licensed dealers decreased to 2,797 seers [3,024]. The stock held at the end of the year was 30,075 seers, exclusive of 264 seers loss by dryage.

43. *Total Excise Opium Revenue.*—The Excise Opium revenue was Rs. 17,33,376 [Rs. 17,88,724]. The decrease of Rs. 55,348 was due to the declaration of some parts of Ahmedabad, Broach, Kanara and Ahmednagar districts as Dry Areas.

44. *Consumption of opium for veterinary and quasi-veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year was 41 lbs. 14 ozs. 2 drams and 17 1/16 grs. [45 lbs. 4 ozs. 0 drs. and 5 3/4 grs.]

45. *Measures to check the administration of opium to children.*—The Bombay Presidency Health and Baby Week Association continued their activities, as in previous years, to warn mothers against the danger of

administering opium to babies by means of lectures on infant welfare, by health talks to mothers, and by demonstration of cinema films on maternity and children welfare. The Association held 2 exhibitions and 5 cinema shows in Bombay City for the benefit of industrial workers. There are 47 centres in the Province where maternity and children welfare work is done and the Health visitors in charge of these centres are instructing mothers not to drug babies with opium. The Lady Inspector of Factories reports through the Chief Inspector of Factories, Bombay, that 605 children attended crêches in Bombay in the year under report against 541 in the previous year. In 107 cases opium drugging is reported to have stopped.

CHAPTER VIII.

Financial Results.

46. *Revenue.*—The gross realisations for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item.	Realizations in		Increase.	Decrease.
	1937-38.	1938-39.		
1. Country spirit ..	1,54,43,750	1,36,65,632	....	17,78,118
2. Country Fermented liquor.	66,45,578	61,84,522	....	4,61,056
3. Malt Liquors ..	2,39,706	2,36,771	....	3,075
4. Wines and spirits (foregn spirits other than malt liquors, medicated wines and commercial spirits).	24,94,540	20,48,053	....	4,46,487
5. Commercial spirits (including medicated wines).	5,95,899	5,65,436	....	30,463
6. Hemp Drugs ..	17,36,378	15,67,282	....	1,69,096
7. Opium ..	17,88,057	17,33,376	....	54,681
8. Fines and forfeitures.	25,030	32,789	7,759	....
9. Miscellaneous ..	75,440	1,22,966	47,526	....
10. Recoveries from Government Commercial undertakings.	28,39,677	25,65,280	....	2,74,397
Total ..	3,18,84,055	2,87,22,107	55,285	32,17,373
Total decrease ..	....	....	....	31,62,088

47. *Expenditure.*—Exclusive of (1) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 5,31,344) and (*ii*) compensation (*a*) to the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) to the District Local Boards in the Province in lieu of one anna cess on Excise revenue which they were formerly allowed (Rs. 6,185), the expenditure for the year (Imperial Return II) was Rs. 33,83,263 [31,08,406]. The increase is mainly due to increased expenditure under the heads "Pay of officers and establishment" (Rs. 1,55,242), "Allowances other than Rewards" (Rs. 53,627) and "Contingencies and Special Charges other than Rewards" (Rs. 45,810). The increased expenditure was on account of the additional staff entertained for the Dry Areas. The figures of expenditure include the price paid to the Government of the United Provinces for opium supplied to the Department, and the charges for Excise Establishment in Collectors' offices paid by book adjustment to the head "22, General Administration". The cost of opium is fully recouped from the sale proceeds of opium. The gross expenditure, including the compensation shown at (*i*) and (*ii*) above amounted to Rs. 40,64,542 [39,10,474]. If the item relating to the cost of opium is excluded, it being fully recouped in the sales to licensees and others, the gross expenditure would be Rs. 37,29,003 [35,56,809]. The net revenue of the year after deducting refunds (Rs. 1,72,851) and the gross expenditure (Rs. 40,64,542) from the gross revenue (Rs. 2,87,22,107) decreased by Rs. 33,03,658, i.e., from Rs. 2,77,88,372 in the previous year to Rs. 2,44,84,714.

48. *Recovery of Excise Revenue by coercive process.*—Coercive processes had to be resorted for the recovery of Excise Revenue in all the Districts of the Province except Surat, Thana, Kaira and Panch Mahals.

49. The details of the arrears outstanding, collections made during the year and the balance to be recovered will be found in columns 3, 6 and 10 respectively of Appendix E to this report. The total amount of arrears at the beginning of the year was Rs. 4,11,396, out of this Rs. 1,75,345 were collected during the year under report, and Rs. 38,687 were written off as irrecoverable. The net arrears at the end of the year including those for the previous year, amounted to Rs. 4,95,344, the chief arrears being in the Districts of Bombay Suburban (Rs. 50,435), Thana (Rs. 21,698), Kolaba (Rs. 28,733), Dharwar (Rs. 21,503), Sholapur (Rs. 21,949), Poona (Rs. 47,193), Ahmednagar (Rs. 29,972), West Khandesh (Rs. 1,43,879) and East Khandesh (Rs. 39,166). The remissions and amounts written off increased to Rs. 38,687 and Rs. 15,138. The heavy arrears shown against the West Khandesh District are due to the fact that bids received at the auctions have been shown under "demands". These arrears will be greatly reduced if the concessions granted by Government to country liquor licensees in West Khandesh affected by the movement of the late Gula Maharaj, are taken into account.

CHAPTER IX.

OFFENCES.

50. *Offences against the Abkari law.*—The total number of cases detected was 7,857 [7,124]. Of these 6,955 [6,773] related to liquor, and 897 [344] to hemp drugs. Details will be found in columns 8 and 14 of Appendix " F ".

51. *Liquor cases.*—The total number of liquor cases detected during the year under report shows an increase of 182 cases compared with those of the previous year. The number of cases detected under " illicit distillation " shows a decrease of 486, the number of such cases detected during the year under report being 3,576 [4,062]. The decrease in the cases under " illicit distillation " was mainly in the districts of West Khandesh (1,175) and Nasik (103). This decrease was, however, counterbalanced to some extent by an increase in the districts of the Panch Mahals (562), Thana (155), Kaira (33) and Ahmednagar (23). The decrease in the West Khandesh District was probably due to (1) continuance of the Special Excise arrangements in the more criminal part of the district, namely, Nawapur-Nandurbar area, (2) the departmental collection of mhowra flowers, (3) the late Gula Maharaj's movement against drinking liquor. The decrease in the Nasik District was due to licit liquor being available at cheap rates, as a result of the introduction of the fixed fee system in the Peint Mahal which increased the sale of licit liquor.

The increase in the Panch Mahals District was probably due partly to high selling rates of liquor, coupled with good crop of mhowra flowers during the year under report, and partly to the vigilance on the part of the Excise staff, while that in the Thana District was due to the vigorous activity of the Excise staff which carried on raids and detected a greater number of illicit distillation cases than in the previous year.

The number of cases of illicit distillation detected in the Town and Island of Bombay was 5 [3]. Cases under " illicit importation, exportation and transportation " increased to 407 [238]. Those under " illicit possession " increased to 1,840 [1,559] and under " unlicensed sale " to 134 [90]. Cases under " other miscellaneous offences " increased to 998 [824].

52. *Hemp Drugs cases.*—The number of cases relating to hemp drugs increased to 897 [344]. The increase was mainly in the districts of Ahmedabad [334], Bombay [92], East Khandesh [57] and Ahmednagar [33]. The increase in the Ahmedabad District was mainly due to the introduction of " Dry Area " scheme in the Ahmedabad City and Cantonment while in the remaining districts it was due to greater vigilance exercised by the Excise staff.

The total quantity of charas seized in Bombay amounted to 42 lbs. 33 tolas [27 lbs. 34 tolas and 8·5 grains]. The increase in the seizure of charas was due, partly to the large quantity amounting to 24 lbs. and 21 tolas seized in two cases of illicit export, and partly to the detection of a number of cases of sales in excess of the prescribed limit, which was reduced from three tolas to one tola in the year under report.

53. *Cocaine Cases.*—Cases relating to cocaine decreased to 5 [7]. The cocaine traffic was mainly confined to Bombay where 5 [2]cases were detected. The number of cases detected in Ahmedabad was nil [5]. The total quantity of cocaine seized amounted to 7 ozs. 165 grains. [1 tola and 51 grains].

54. *Offences against the Opium law.*—The number of opium cases detected in British territory was 688 [205] (col. 29, Appendix "F"). The number of cases of illicit possession detected in British territory was 475 [97] and that of cultivation, manufacture and illicit sale was 41 [nil], 36 [5] and 30 [15] respectively. The number of cases of illegal import increased to 63 [59]. 4 cases of transport of opium were detected in Bombay and West Khandesh districts during the year under report. There were no cases of illegal export of opium during the year under report. The contraband opium seized in British territory amounted to 75 seers 7 tolas and 161 grains [45 seers 12 tolas and 38½ grains].

55. *Cases of Drunkenness.*—Convictions for drunkenness numbered 2,661 [2616] (Appendix "G" Cols. 2 and 3). Of these 1,422 [1398] occurred in Bombay City.

56. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate information regarding the movements and methods of inter-provincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 436 [254] finger impression slips of Excise offenders for identification and record. Previous convictions were traced in 53 [26] instances. At the close of the year the Branch had on its records finger print slips of about 36,450 Excise convicts.

57. *Refresher Courses for Excise Officers and men in the constabulary staff.*—The following officers and men were put through the Refresher courses during the year under report.

Division.	No. of officers put through the Refresher Courses.	No. of men put through the Refresher Courses.
1. Khandesh	—	26
2. Ratnagiri	4	32
3. Kaira	4	20
4. Nasik	—	17
5. Poona	—	13
6. Surat	—	34
7. Thana	8	79
8. Dharwar	2	48
9. Belgaum	2	63
10. Ahmedabad	1	87*

*Note.—In addition, the whole of the Excise staff was given training at the Excise Head quarters, Ahmedabad.

CHAPTER X.

The Dry and Prohibition Areas.

58. *The Ahmedabad Dry Area Scheme.*—(1) The Ahmedabad Dry Area System was introduced from 21st July 1938 and was intended as a preliminary step to the introduction of Prohibition.

(2) The summarised details of the system introduced were as follows :

The area of the system comprised the Municipal and Cantonment Areas with the addition of twenty-seven suburban villages.

No foreign or country liquor, toddy or drugs were allowed to be possessed within the Dry Area except on permit.

Permits for the consumption of foreign and country liquor and toddy were granted on the recommendation of an unofficial Committee appointed by Government.

The number of permits at the end of March 1939 for foreign liquor granted was 456.

The number of permits for country liquor was 29.

Permits for the consumption of drugs were granted on the basis of certificates from local Registered Medical Practitioners to addicts only. The number of such permits issued were :

Opium	2,246
Ganja	150
Bhang	23
Charas	493

Clubs were allowed to sell foreign liquor, for consumption by permit holders only, up to an amount authorised by the Collector.

One foreign liquor shop, and one departmentally managed country liquor shop were authorised to supply liquor in bottles to permit holders.

One Drugs Depot under departmental management was also established to sell drugs in small quantities to permit holders.

(3) The staff appointed to administer the scheme in addition to the Excise Superintendent and ordinary District Excise Officers consisted of :

1 Chief Inspector,
4 Inspectors and Assistant Inspectors,
10 Sub-Inspectors,
109 Petty Officers and Constables.

(4) A special Propaganda Department was appointed by Government to carry on a positive programme against drink and drugs in Ahmedabad.

The direction of the programme for taking all measures to fight the drink and drug evil, to provide counter attractions on the temperance side, and to examine scientificially the results of the scheme were under the control of Mr. Gulzarilal Nanda as Honorary Prohibition Commissioner.

In addition to temperance propagandist work organised on a large scale, the Department collected intelligence regarding any activities projected against Excise law, and communicated the results of their enquiries to the Excise Officers for further investigation.

I wish to convey the gratitude of the Department to Mr. Gulzarilal Nanda and his Staff for the great assistance which they gave by their valuable co-operation during the year.

(5) The preventive work of the scheme was assisted by the institution of a system of 11 out-posts constituting a patrol line surrounding the whole area. This was supplemented by an extensive system of intelligence work under the control of the Chief Inspector.

(6) During the period under report the total number of cases detected was 916. Of these 219 related to country liquor; 3 to toddy; 29 to foreign liquor; 334 to hemp drugs; 328 to opium; and 3 to cocaine.

(7) Much additional work necessitated by the wide reaching details of the scheme was performed by Mr. G. G. Drewe, the Collector of Ahmedabad, whose general direction contributed very greatly to the efficiency of the organisation.

Under the control of the Collector, the details of the scheme were administered by the Superintendent of Excise, Mr. H. G. Maclean, ably assisted by the Chief Inspector, Khan Saheb E. H. Udwadia.

(8) The chief difficulties which had to be faced were illicit distillation within the Dry Area, smuggling of country liquor into the Area from surrounding tracts, and operations by professional drug smugglers from other parts of India.

(9) Careful arrangements for searching the personal effects of passengers to Ahmedabad by rail or car were brought into effect.

In this connection a debt of gratitude is due to officers of the B. B. & C. I. Railway Company who facilitated arrangements for search at the Ahmedabad Railway Station.

(10) The system has proved a remarkable success.

The import and consumption of liquor and drugs were immediately brought under control, and subsequently preventive and detective action was taken with the greatest effect against any attempt to break down the system.

The principal difficulties were experienced in the detection of drug trafficking by professional smugglers. But even here, the extent of the evil was never within danger of getting beyond control.

The progress of the system was published in fortnightly reportes communicated by Government to the Press.

Valuable evidence is available of the results of the system in the improvement of the means of the Ahmedabad Mill workers; and in the raising of the standard of family comfort by savings effected from money which would otherwise have been spent on drink.

The scheme has been of the greatest use as a preliminary to Prohibition by supplying evidence of the methods and organisation required for the introduction of Prohibition here and elsewhere, as the Department has been able to ascertain from the Ahmedabad results the proper methods of effective and economic control required in the other cases.

(11) Finally I wish to put on record the cordial and continuous co-operation received from the Government of Baroda in the Bombay Government's prohibition programme in Ahmedabad. The rationing of numerous country liquor border shops, and the transfer to some distance from the border of several shops previously situated on the boundary of Ahmedabad Taluka and Baroda State has contributed very greatly to the success of the Dry Area Scheme.

59. *The Rural Dry Area Scheme.*—(1) The Dry Area Scheme was also put into force in the Jambusar and Wagra Talukas of the Broach District; the Newasa and Shevgaon Talukas and Pathardi Mahal of the Ahmednagar District; and the Ankola and Kumta Talukas of the Kanara District with effect from 1st April 1938.

The details of the system in these areas were generally similar to those of the Ahmedabad Area with the exception that small quantities of country liquor, toddy, or foreign liquor or drugs were allowed to be brought into the areas.

No arrangements were authorised for sale of country liquor or foreign liquor or toddy within these areas.

Permits were issued to addicts to consume limited quantities of drugs on the basis of certificates given by registered medical practitioners; and arrangements were made for the supply of drugs within the Dry Area through private contractors or Government agency.

(2) The chief difficulties experienced were as follows :—

Broach Area.—Smuggling of country liquor from adjoining areas.

Ahmednagar Area.—Liquor consumption is small, and so liquor smuggling was not a primary difficulty. The main problem was illicit consumption of drugs, especially ganja. This difficulty was increased in the Ahmednagar area by the fact that it is a ganja cultivating area, and there is always danger of removal of ganja from the standing crop.

Kanara Area.—The liquor problem was rendered more difficult by the long coastal line and the extent of the Provincial Boundary which has to be watched.

(3) The staff was slightly augmented in all three areas. But the control of details was left with the Superintendents without creation of any Chief Inspectors' posts.

(4) The Schemes were on the whole successful.

Much credit is due to the Collectors of these Districts who had to devote special attention to the numerous novel problems presented in each tract.

(5) There was a big increase in the number of prosecutions in each area.

60. *Bardoli Prohibition Area Scheme.*—The chief features of the scheme were :—

(1) no consumption of foreign or country liquor including toddy by any person was permitted within the area ;

(2) no permit or import system of any kind was allowed for country or foreign liquor ;

(3) for drugs there was a permit system authorising purchase from the Taluka Offices on medical certificates.

The Bardoli scheme was pre-eminently successful and difficulties encountered were soon surmounted.

A small additional staff was appointed for the purpose.

The retiring Superintendent of Excise Mr. D. Gershone devoted great energy to the administration of the system.

61. A noticeable feature of the introduction of the Kanara, Broach and Bardoli Dry Area systems was that the consumption of country liquor in the adjoining British areas showed only a small increase, as compared with the reduction in consumption on account of withdrawal of Excise shops in the areas.

It was also noticeable that the licit consumption of ganja and bhang fell far short of the licit consumption of these drugs in the same areas during the corresponding period of last year. For the consumption of ganja was only 17 per cent. and that of opium only 26 per cent. of the totals of the previous year.

CHAPTER XI.

General Remarks.

62. *Revenue.*—The gross revenue showed a decrease of Rs. 31·62 lakhs. There was a general decrease under all heads of Excise revenue (except under license fee for opium shops, fines and forfeitures and miscellaneous) namely, country spirit (17·78), toddy (4·61), foreign liquor (4·80), hemp drugs (1·29), gain on sales of opium (1·02) and commercial undertakings (2·74). These decreases were partly counterbalanced by increases under license fee for opium shops (1·47), fines and forfeitures (0·08) and miscellaneous (0·54).

63. *Consumption.*—There was a general decrease in the consumption of liquors, except toddy. In the case of country spirit the decrease of 1·36 lakhs (P. Gs.) was due to—

(1) the introduction of Dry Area scheme in the Ahmedabad City and suburbs and total prohibition in the Bardoli Taluka of the Surat District;

(2) the anti-drink movement inaugurated by the late Gula Maharaj of Taloda in the West Khandesh District; and

(3) the enhancement of maximum selling prices in the Panch Mahals District.

The consumption of toddy increased by 18·89 lakhs gallons, but this figure is as usual unreliable.

There was a fall in the consumption of foreign liquor noticeably in beer 10,488 bulk gallons and in potable spirits 4,404 bulk gallons, and for this decrease the Town and Island of Bombay and the Ahmedabad, Sholapur, Nasik and Surat Districts were mainly responsible.

The consumption of opium decreased by 1 516 seers, due partly to the introduction of Dry and Total Prohibition Area schemes and partly to the high selling prices charged by licensees.

The sales of charas increased by 553 seers due to reduction of selling prices on account of competition in Bombay, but those of ganja and bhang decreased by 2,293 seers and 84 seers respectively, due to the introduction of Dry and Total Prohibition Area schemes in some parts of the Province and high selling prices charged by licensees.

The following statement shows the consumption of country spirit in 1929–30 and during the years 1934–35 to 1938–39 in the rural and urban areas :—

Area.	1929–30.	1934–35.	1935–36.	1936–37.	1937–38.	1938–39.
	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.
Rural Areas ..	5,68,067	4,42,835	4,63,487	4,77,171	5,44,283	4,39,764
Urban Areas ...	7,20,840	6,03,589	5,76,710	5,63,101	5,86,809	5,55,091
Total ..	12,88,907	10,46,424	10,40,197	10,40,272	11,31,092	9,94,855

The decrease both in rural and urban areas was due to (1) the introduction of Dry and Total Prohibition Area schemes, (2) the anti-drink movement in the West Khandesh District and (3) the enhancement of selling prices in the fixed fee areas.

64. *Fixed maximum prices.*—The experiment of disposing of country liquor shops for a fixed fee with a maximum retail selling price for country liquor, started in 1936–37 in Dohad Taluka and Jhalod Mahal of the Panch Mahals Sub-Division of the Broach and Panch Mahals District and the Sugwa Range of the Kolaba District. During 1937–38 it was extended to the Godhra, Kalol and Halol talukas of the Pranch Mahals Sub-Division, and Nawapur Peta with part of the Nandubar Taluka of the West Khandesh District, and Peint Mahal of the Nasik District. During the year under report the experiment was continued in all these areas as further experience is required before definite conclusions can be drawn.

The maximum selling prices for 60 U.P. liquor fixed during the previous year at different rates for the various areas continued up to 10th May 1938. From 11th May 1938 the selling prices were revised and fixed at annas 8 a bottle of 60 U.P. liquor in all the areas, except in Nawapur Peta and part of Nandurbar Taluka where the price was fixed at annas 7 a bottle of 60 U.P. liquor.

65. With a view to discourage the mill labourers from wasting their wages on drinks, all liquor shops in the Town and Island of Bombay were closed from August 1938 on mill pay days and the day following. Further, with a view to minimise the possibility of residents of Bombay City resorting to liquor shops in the suburbs, certain liquor shops in the southern parts of the Bombay Suburban District were also closed from January 1939 on mill pay days and the day following. The object in view in closing the liquor shops, namely the prevention of the waste of money by mill hands on drink, was fairly well accomplished.

66. During the year under report Government decided that liquor (including toddy) shops in—

(1) Sholapur Taluka of the Sholapur District,

(2) Hubli City and Cantonment of the Dharwar District,

(3) Jalgaon City and Chalisgaon and Amalner towns of the East Khandesh District, and

(4) Dhulia City of the West Khandesh District,

should be closed on mill pay days and the day after on the analogy of the arrangement made in Bombay and Bombay Suburban District. But as the toddy shops were disposed of for the whole year ending 31st July 1939, it was decided to enforce the scheme from 1st August 1939.

67. On 14th February 1939 in his Budget speech the Honourable Minister for Finance declared Government's intention to introduce Prohibition in Bombay, Bombay Suburban District and that part of the Thana Mahal which is separated from the main land by the Bassein-Thana Creek.

68. *Allegations of corruptions.*—In all 13 accusations of corruption against officers and subordinates of the Department were enquired into during the year. Of these 8 were proved. The principal penalties inflicted were as follows.

An Excise Inspector was retired from service for claiming from Government sums in excess of what he paid to informers.

An Excise Sub-Inspector was dismissed for extortion.

An officiating Excise Sub-Inspector was dismissed for issue of liquor from a Warehouse without recovery of duty.

Two Excise Constables were dismissed for receiving illegal gratifications.

69. *Staff.*—Mr. H. F. Knight, C.I.E., I.C.S., was in charge of this Department throughout the year. I took charge from 1st April 1939.

The Department lost a very valuable officer by the retirement of Mr. J. L. Dias, I.S.O., Personal Assistant to the Commissioner. Mr. N. J. Bhaisa, a Superintendent of Excise also retired on 31st March 1939.

I regret to have to record the death of Mr. N. B. Desai, Superintendent of Excise, Nasik Division, who died of heart failure in August.

Officers of the Department have with very few exceptions worked very well in a year made more difficult by changes in Excise policy consequent on the introduction of Dry and Prohibition Areas in the Province. It is impossible to bring to the notice of Government the names of all who have done well during the year, but I wish to indicate certain outstanding cases of merit.

The greatest credit is due to the Commissioner's Personal Assistant, Mr. R. N. Samarth, who has shown exceptional ability in making proposals for adapting the organization of the Department to the new duties which it has to perform.

In Ahmedabad Mr. H. G. Maclean has shown much initiative and drive in the administration of the Dry Area of that District and has received the I. S. O. shortly after the close of the year under report.

In Thana Rao Saheb M. S. Navalkar has continued to show great energy in contending against the difficult problems of illicit distillation which that Division presents.

Mr. N. P. DeSouza, Engineer, was awarded the title of M.B.E., for his good services at the Government Central Distillery, Nasik Road.

As with the officers, so with the staff and constabulary, it is difficult to select names from among so many who have worked well.

But I wish to draw attention to the work of Mr. V. V. Vadhavkar, the Supervisor of the Prohibition Section in my office, who has devoted the most careful thought to solving the novel problems which the introduction of prohibition presents.

I also wish to draw attention to the honour conferred on Jamadar Hayatkhan Sardarkhan who was awarded an Imperial Service Medal for bravery in the performance of his duties.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarters town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	18,868	2·6
2	Kaira	6	96,938	10,955	5·4
3	Panch Mahals	2	51,120	12,641	11·9
4	Broach	2	45,759	12,307	12·9
5	Surat ...	3	182,750	27,965	7·3
6	Thana	4	71,657	15,408	10·3
7	Bombay Suburban ...	2	70,945	18,331	12·4
8	Bombay	1	1,161,383	298,602	12·3
9	Kolaba	1	6,460	1,628	12·1
10	Ratnagiri	4	54,556	6,908	6·1
11	Kanara	2	25,090	2,320	4·4
12	Dharwar	4	186,708	14,069	3·6
13	Belgaum	4	91,046	11,218	5·9
14	Bijapur	4	85,775	3,539	2·0
15	Sholapur	3	199,868	11,862	2·8
16	Satara	6	85,617	4,917	2·7
17	Poona	3	242,133	50,898	10·1
18	Ahmednagar	1	57,529	4,137	3·5
19	Nasik	3	94,362	8,670	4·4
20	West Khandesh	3	67,335	9,487	6·8
21	East Khandesh	9	176,067	10,289	2·8
	Total for 1938-39 ...	70	3,399,595	555,019	7·8
	Total for 1937-38 *...	70	3,399,595	586,809	8·2

A.

gallons and the rate per head of population in (1) Urban areas British Districts of the Bombay Province during the year 1938-39.

Rural areas (*i.e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	5,761	0·4	999,768	24,539	1·2
644,712	9,746	0·7	741,650	20,701	1·3
403,406	28,039	3·3	454,526	40,680	4·3
288,411	9,057	1·5	334,170	21,364	3·1
562,793	51,115	4·4	745,543	79,080	5·1
764,968	58,266	3·7	836,625	73,674	4·2
108,579	18,657	8·2	179,524	36,988	9·9
.....	.....	.....	1,161,383	298,602	12·3
622,261	30,492	2·4	628,721	32,120	2·5
1,247,971	30,871	1·2	1,302,527	37,779	1·4
392,745	13,747	1·7	417,835	16,067	1·85
915,969	6,749	0·35	1,102,677	20,818	0·91
985,655	10,861	0·53	1,076,701	22,079	0·98
783,445	3,715	0·2	869,220	7,254	0·4
677,652	2,932	0·2	877,520	14,794	0 8
1,094,095	7,403	0·3	1,179,712	12,320	0·5
927,665	8,420	0·4	1,169,798	59,318	2·4
930,677	3,574	0·2	988,206	7,711	0·4
905,686	23,289	1·2	1,000,048	31,959	1·5
704,459	67,705 10,950*	5·4	771,794	77,192 *10,950	5·5
1,029,968	38,505	1·8	1,206,035	48,794	1·9
14,644,388	439,764	1·4	18,043,933	994,783	2·6
14,644,388	544,283	1·8	18,043,983	1,131,092	3·0

* In the Akrani outstill area.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX A(a).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1938-39.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof, 1938-39.		Actual realizations.		Total realizations, 1938-39.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
			Gals.	Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	313,789	17,058 *45	2·6	1,91,903 501	1,43,055 †551	3,34,958 1,052
2	Viramgam ...	18,965	1,064	2·7	3,989	16,700	20,689
3	Kaira Town ...	6,834	659	4·6	2,426	9,600	=12,026
4	Nadiad ...	34,584	5,211	7·2	19,916	53,124	73,040
5	Godhra Town ...	35,110	6,529	8·9	31,675	2,880	34,555
6	Broach City ...	34,200	10,193	14·3	98,956	52,751	1,51,707
7	Surat ...	150,966	24,611	7·8	2,12,950	66,324	2,79,274
8	Thana Town ...	21,816	3,975	8·7	37,523	31,828	69,351
9	Kalyan Town ...	21,618	3,821	8·5	26,126	29,600	55,726
10	Bandra Town ...	40,634	13,750	16·2	1,49,777	78,586	2,28,363
11	Kurla Town ...	30,311	4,581	7·2	48,311	21,500	69,811
12	Town and Island of Bombay.	1,161,383	298,602	12·3	38,38,822	16,85,209	55,24,031
13	Alibag Town ...	6,460	1,628	12·1	13,736	11,000	24,736
14	Ratnagiri Town .	17,320	1,074	3·0	8,055	5,500	13,555
15	Karwar Town ...	14,157	2,320	7·9	9,057	7,008	16,065
16	Dharwar City ...	40,904	2,229	2·6	25,010	9,833	34,843
17	Hubli Town ...	83,494	8,842	5·08	98,864	26,699	1,25,563
18	Gadag Town ...	45,999	2,685	2·8	26,709	13,500	40,209
19	Belgaum City and Cantonment.	49,599	8,775	8·5	78,235	25,377	1,03,612
20	Bijapur Town ...	39,747	1,891	2·28	18,357	9,800	28,157
21	Sholapur City and Cantonment and places ten miles round.	144,654	9,214	3·1	1,04,813	46,444	1,51,257
22	Barsi Town ...	25,754	1,581	2·9	16,877	9,623	26,500
23	Pandharpur Town.	29,460	1,067	1·7	13,092	9,007	22,099
24	Satara City and Cantonment.	26,379	2,545	4·6	28,857	18,425	47,282
25	Poona City and Cantonment.	215,384	46,056	10·26	5,06,526	2,29,100	7,35,626
26	Kirkee Cantonment.	16,302	3,694	10·88	41,096	20,600	61,696
27	Ahmednagar City and Cantonment.	57,529	4,137	3·5	47,364	40,000	87,364
28	Nasik City ..	45,744	6,264	6·6	52,450	32,200	84,656
29	Malegaon Town .	32,186	1,902	2·8	14,676	19,350	34,026
30	Dhulia Town ...	39,656	3,281	4·0	18,398	39,900	58,298
31	Jalgaon Town ...	34,304	1,964	2·7	14,877	17,800	32,677
32	Bhusaval Town .	27,874	2,276	3·9	17,218	28,250	45,468
33	Amalner Town ...	22,917	1,944	4·1	14,625	18,000	32,825
	Total for Towns .	2,885,833	505,472	8·4	58,31,967	28,29,124	86,61,091

* These represent the sales at the Government Country liquor shop at Naroda in the Ahmedabad Dry area.

† These are the figures of gain on liquor at the Government Country liquor shop at Naroda in the Ahmedabad Dry area.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Serial No.	District.	Tree-tax rates on Cocoanut and Brab.	Tree-tax rates on Date and wild Palm.	Number of licenses issued: Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	6 0 0	(a) 3 0 0	...	‡2	‡2
2	Kaira ...	0 8 0	(b) 0 8 0	... 10	... ...	‖2 ...
3	Panch Mahals ...	0 8 0 1 0 0	*0 8 0 †1 0 0	6,262	...	4
4	Broach ...	10 0 0	5 0 0	14	37	10
5	Surat ...	12 0 0 6 0 0 4 0 0	(c) 6 0 0 (d) 3 0 0 (e) 2 0 0	163	841	159
6	Thana ...	14 0 0 12 0 0 7 8 0 10 0 0 9 0 0	(f) 7 0 0 (g) 6 0 0 (h) 3 0 0 (i) 3 8 0 (j) 3 0 0	30	840	148
7	Bombay Suburban ...	14 0 0	7 0 0	4	211	13
8	Bombay ...	14 0 0	7 0 0	...	38	124
9	Kolaba ...	14 0 0 10 0 0	(l) 7 0 0 (m) 3 8 0	4	55	19
10	Ratnagiri ...	9 0 0	3 8 0	...	596	58
11	Kanara ...	9 0 0	4 0 0	...	71	69
12	Dharwar ...	9 0 0	4 0 0	...	16	117
13	Belgaum ...	8 0 0	4 0 0	...	4	73
14	Bijapur ...	8 0 0	4 0 0	...	8	96
15	Sholapur ...	9 0 0	4 8 0	...	10	27
16	Satara ...	9 0 0	3 0 0	27	...	11
17	Poona ...	9 0 0	5 0 0	6	27	27
18	Ahmednagar ...	7 0 0	3 0 0	...	1	7
19	Nasik ...	6 0 0	2 0 0	...	35	33
20	West Khandesh ...	7 0 0	3 0 0	...	13	13
21	East Khandesh ...	7 0 0	3 0 0	...	8	11
	Total ...	.....	.....	6,520	‡2,813 ‖2,811	‡1,021 ‖1,021

*For trees tapped for domestic consumption.

†For trees tapped for shops and booths.

B.

granted (a) for domestic consumption, (b) for sale at tree-foot booths, (3) tapped for raw toddy ; and (4) the quantity of toddy reported to District of the Province during the year 1938-39.

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocoa-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gals.	
‡4	...	...	‖40	‖40	47,266	(a) All talukas except Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
‖2						
10	...	...	10	10	.....	
6,266	...	7,926	451	8,377	10,593	(b) All talukas and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
61	...	52	4,730	4,782	246,084	(c) Surat City, Chorasi, Olpad and Jalalpur talukas and Bulsar West and Pardi West.
1,163	...	161	148,342	148,503	3,625,864	(d) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhali Taluka, Bulsar East and Pardi East.
1,018	3,369	6,802	68,149	78,320	2,480,653	(e) Mandvi North. (f) Thana Mahal and Bassein Taluka.
228	4,478	2,117	10,322	16,917	863,307	(g) Palghar Taluka (Mahim Taluka).
162	15,754	242	922	16,918	2,617,534	(h) Dahanu Taluka and Umbergaon Petha.
78	504	322	198	1,024	51,493	(i) Kalyan and Bhiwandi talukas. (j) Murbad Taluka, Wada Petha, and Shahapur Taluka, and Mokhada Petha and Jawhar State and rest of the District.
654	16,972	...	71	17,043	1,113,224	
140	3,247	8	236	3,491	280,343	(l) Panvel Taluka and Bagayat part of Alibag Taluka.
133	...	...	26,751	26,751	797,060	
77	...	...	21,736	21,736	461,171	
104	...	...	14,275	14,275	308,334	(m) Rest of the District and Sudhagad Mahal.
37	...	...	29,424	29,424	1,150,589	
38	...	...	467	467	36,423	
60	...	...	17,339	17,339	802,654	
8	...	...	444	444	41,503	
63	...	...	3,120	3,120	63,814	
26	...	...	3,588	3,588	45,559	
19	...	...	1,316	1,316	49,783	
‡10,354 ‖10,352	44,324	17,630	351,931	413,885	15,093,251	

‡ Before prohibition i.e. from 1st April to 20th July 1938.
‖ After prohibition i.e. from 21st July to 31st March 1939.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Name of Taluka in which permitted.	Cultivation. Of Ganja. Number of villages in which permitted.	Of Ganja. Area cultivated.	Of Bhang. Number of villages in which permitted.	Of Bhang. Area cultivated.	Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year. Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	2	149	...	....	Ahmednagar ...	1,278	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	2	149	...	...		1,278	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Ware: On payment of duty by licensed vendors in British Districts and Indian States. Ganja.	Bhang.	Charas.	To other provinces or other Warehouses in the Province. Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	465	80	...	233	1	...
Bombay ...	151	109	137	3	...	...
Surat ...	16	5	...	...	...	...
Ahmedabad ...	47	19	18	*1	...	*4
Total ...	679	213	155	237	1	4

* Removed to drugs packing department for

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending 31st March 1939.

Balance at the Warehouse on the 1st April 1938.			Drugs imported from other provinces or brought from other Warehouses in the Province in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
2,019	45	...	...	67	...	3,297	112	...
36	28	21	153	103	151	194	131	172
9	2	...	10	7	...	19	9	...
5	4	1	48	20	22	53	24	23
2,069	79	22	216	197	173	3,563	276	195

house. For destruction being useless.			Balance at the Warehouse on 31st March 1939.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
Ganja	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
636	4	...	1,963	27	...	...	82-8	30	...
13	...	13	27	22	22	...	100	40	240
2	1	...	1	3	...	...	110	30	...
1	...	...	4	5	1	...	82	8	560
652	5	13	1,995	57	23	...	...	...	...

sale at the Government depôt in Dry Area.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium transactions in Indian States during the year 1938-39.

Serial No.	Name of State or Political Agency	Stock on 1st April 1938	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha	427	1,366*	7	5	1,805	1,285
2	Cambay	79	360	...	...	439	343
3	Other States	624†	1,696	...	...	2,320	1,782
	Total for 1938-39 ...	1,130†	3,422‡	7	5	4,564	3,410
	,, 1937-38 ...	1,420	3,178	...	5	4,603	3,472

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1939	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Rewa Kantha	1	519	777,976	0·13	
2	Cambay	...	96	87,761	0·3	
3	Other States	...	538	2,711,784	0·052	
	Total for 1937-38 ...	1	1,153	3,577,521	0·08	
	,, 1936-37 ...	3	1,128	3,577,521	0·08	

* Includes 60 seers of opium issued to Rajpipla State during the year 1937-38 but received by the State during the year 1938-39.

† Read 624 and 1,130 for 622 and 1,128 against other States and total for the year 1937-38.

‡ Besides these, 1,080 seers and 19 seers of opium were issued to Palanpur and Jafrabad States respectively during the year.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX E.

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against the total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1	Ahmedabad ...	8,24,730	34,092	8,58,822	7,91,688	34,092	8,25,980
2	Kaira ...	4,12,473	...	4,12,473	3,70,614	...	3,70,614
3	Panch Mahals.	2,63,230	11,659	2,74,889	2,43,912	9,122	2,53,034
4	Broach ...	5,63,657	24,939	5,88,596	5,26,172	19,789	5,45,961
5	Surat ...	21,85,941	1,048	21,86,989	21,38,570	92	21,38,662
6	Thana ...	15,66,570	17,110	15,83,680	14,89,714	9,219	14,98,933
7	Bombay Suburban District.	9,67,462	59,361	10,26,823	9,01,662	33,661	9,35,323
8	Bombay ...	1,11,64,315	...	1,11,64,315	1,04,18,338	...	1,04,18,338
9	Kolaba ...	4,94,425	39,330	5,33,755	4,62,725	3,296	4,66,021
10	Ratnagiri ...	7,06,410	13,740	7,20,150	5,63,912	6,041	5,69,953
11	Kanara ...	2,27,532	1,219	2,28,751	2,12,095	917	2,13,012
12	Dharwar ...	9,73,771	21,602	9,95,373	9,24,422	9,465	9,33,887
13	Belgaum ..	7,53,777	2,646	7,56,423	7,10,447	98	7,10,545
14	Bijapur ...	3,68,400	4,784	3,73,184	3,57,830	2,531	3,60,361
15	Sholapur ...	10,50,180	8,410	10,58,590	9,93,875	5,106	9,98,981
16	Satara ...	5,73,652	8,858	5,82,510	5,15,008	1,574	5,16,582
17	Poona ...	20,63,280	43,651	21,06,931	19,31,513	2,430	19,33,943
18	Ahmednagar...	4,16,490	21,984	4,38,474	3,80,112	5,305	3,85,417
19	Nasik ...	6,71,418	17,448	6,88,866	5,91,726	4,565	5,96,291
20	West Khandesh.	8,19,424	34,847	8,54,271	5,46,646	5,990	5,52,636
21	East Khandesh.	7,01,227	45,171	7,46,398	6,37,797	14,265	6,52,062
	Total ...	2,77,68,364	4,11,899	2,81,80,263	2,57,08,978	1,67,558	2,58,76,536

E.

and Balances of Excise Revenue for the year 1938-39.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs. 28,604	Rs.	Rs. 4,238	Rs. 16,590	Rs. 8,42,570	
41,859	.....	.....	32,393	4,03,507	
4,159	.....	17,696	7,208	2,60,242	
27,833	.....	14,802	5,345	5,51,306	
46,081	1,474	772	25,288	21,63,950	
62,050	999	21,698	65,279	15,64,212	
41,065	.....	50,435	5,650	9,40,973	
7,43,655	2,322	.....	91,292	1,05,09,630	
31,701	3,280	32,753	26,054	4,92,075	
1,32,990	.....	17,207	1,31,629	7,01,582	
14,946	21	772	11,726	2,24,738	
39,068	915	21,503	48,777	9,82,664	
32,253	106	13,519	27,376	7,37,921	
10,061	467	2,295	12,112	3,72,473	
37,660	.....	21,949	37,113	10,36,094	
53,356	321	12,251	46,285	5,62,867	
1,18,707	7,088	47,193	1,07,741	20,41,684	
23,085	.....	29,972	18,574	4,03,991	
79,297	6,034	7,244	72,167	6,68,458	
66,107	91,649	1,43,879	24,749	5,77,385	
53,220	1,950	39,166	36,321	6,88,383	
10,87,757	1,16,626	4,99,344	8,50,169	2,67,26,705 25,65,280*	* Receipts for Distilleries.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	120	26	233	3
2	Kaira	284	...	125	4
3	Panch Mahals	1,223	...	237	3
4	Broach	5	18	23	1
5	Surat	58	29	81	...
6	Thana	709	9	321	9
7	Bombay Suburban ...	49	...	22	8
8	Bombay	5	221	9	3
9	Kolaba	91	...	65	1
10	Ratnagiri	19	7	22	3
11	Kanara	30	19	79	4
12	Dharwar	87	9	87	24
13	Belgaum	91	5	151	16
14	Bijapur	123	2	81	4
15	Sholapur	58	...	59	...
16	Satara	44	1	45	2
17	Poona	13	...	39	14
18	Ahmednagar	36	1	17	...
19	Nasik	202	5	72	1
20	West Khandesh	304	6	36	7
21	East Khandesh	25	54	36	17
	Total ... 1938-39 ...	3,576	407	1,840	134
	Total ... 1937-38 ...	4,062	238	1,559	90

F.

Laws in each District of the Bombay Province detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1938-39.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
103	485	...	1	330	48	...	379
111	524	...	...	3	4	...	7
323	1,786	...	...	9	...	...	9
5	47	...	1	2	...	9	12
66	284	...	3	3	2	4	12
42	1,090	...	...	20	...	...	20
....	79	...	...	9	1	...	10
30	268	...	8	121	15	...	144
21	178	...	...	...	...	...	.....
3	54	...	...	3	3	...	6
57	169	1	1	...	4	2	8
24	241	1	...	...	5	7	13
2	265	...	...	...	...	...	.....
1	211	...	...	1	5	...	6
19	136	...	2	1	7	...	10
8	100	...	1	...	19	...	20
28	89	...	...	24	15	...	39
1	55	1	...	27	11	...	39
28	308	3	...	16	4	...	23
74	427	...	3	...	1	...	4
77	209	...	76	54	6	...	136
998	6,955	6	96	623	150	22	899
824	6,773	8	69	160	78	29	334

APPENDIX

Number.	District.	Cases detected (Abkari)—*contd.*				Total (Abkari).	Cases in which convictions were obtained.
		Offences relating to cocaine.					
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	...	...	...	...	864	560
2	Kaira ...	...	...	....	...	531	381
3	Panch Mahals ...	...	...	...	...	1,795	1,544
4	Broach ...	...	...	...	...	59	55
5	Surat ...	...	...	...	...	246	227
6	Thana ...	...	...	...	...	1,110	846
7	Bombay Suburban ...	...	...	...	...	89	87
8	Bombay ...	...	4	1	5	417	384
9	Kolaba ...	...	...	...	...	178	155
10	Ratnagiri ...	...	...	...	...	60	42
11	Kanara ...	...	...	...	...	177	115
12	Dharwar ...	...	...	...	...	254	206
13	Belgaum ...	...	...	...	...	265	214
14	Bijapur ...	...	...	...	...	217	179
15	Sholapur ...	...	...	...	...	146	144
16	Satara ...	...	...	...	...	120	113
17	Poona ...	...	...	...	...	128	105
18	Ahmednagar ...	...	...	...	...	94	81
19	Nasik ...	...	...	...	...	331	244
20	West Khandesh ...	...	...	...	...	431	382
21	East Khandesh ...	...	...	...	...	345	140
	Total ... 1938-39 ...	...	4	1	5	7,857	6,204
	Total ... 1937-38 ...	...	6	1	7	7,124	5,072
	Indian States.						
	States under Gujarat Agency.	...	...	...	...	...	...
	States under Southern Maratha Agency.	...	...	...	...	...	...
	Total of Indian States for the year 1938-39.	...	...	...	...	...	...
	Total of Indian States for the year 1937-38.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1938-39 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1937-38 ...	...	...	...	...	...	...

F—*contd.*

Cases detected (Opium).									Quantity of contraband opium seized.
Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession opium.	Illegal transport opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
21	22	23	24	25	26	27	28	29	30
									S. t. gr.
...	17	332	...	6	...	7	...	362	{ 8 76 159½ *0 15 82
...	...	2	...	...	...	...	...	2	0 3 90⅜
...	...	25	...	3	...	...	...	28	19 9 33
...	...	16	...	3	...	...	...	19	1 41 28
...	...	15	...	3	...	...	...	18	0 3 156
...	...	2	...	...	...	...	...	2	0 9 158
...	...	1	...	...	...	...	...	1	1 67 90
...	...	43	3	5	...	5	...	56	37 36 134
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	1	2	...	...	...	...	...	3	.....
...	...	...	...	...	...	2	...	2	{ 0 0 45 *0 0 112½
...	...	1	...	...	...	...	...	1	0 0 90
13	...	3	...	3	...	3	8	30	{ 0 24 158½ *0 0 37
15	...	2	...	1	...	...	13	31	0 2 67½
11	...	19	...	...	...	1	14	45	{ 2 77 [illegible] *0 30 120
2	...	9	...	2	...	8	...	21	{ 0 13 117½ *0 0 140⅝
...	2	...	...	1	...	...	1	4	{ 0 2 16⅝ *0 0 132
...	13	2	1	6	...	...	1	23	0 20 61¾
...	3	1	...	30	...	4	2	40	2 24 11
41	36	475	4	63	...	30	39	688	{ 75 7 161 *0 46 64½
...	5	97	1	59	...	15	28	205	{ 45 12 38⅝ *0 11 9⅝
...	...	13	...	1	...	...	...	14	6 72 135
...	...	...	...	...	1	...	...	1	0 0 ⅛
...	...	13	...	1	1	...	...	15	6 72 135⅛
...	...	2	...	...	...	...	...	2	0 17 0
41	36	488	4	64	1	30	39	703	82 0 116⅛
...	5	99	1	59	...	15	28	207	45 29 38⅛

* Madat.

E. G. TAYLOR,
Commissioner of Excise

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1938-39.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	140	11	.....	1
Kaira	.....	93	.....	.....
Panch Mahals	.....	55	.....	.....
Broach	.....	36	.....	.....
Surat	17	80	.....	.....
Thana	.....	84	.....	.....
Bombay Suburban ...	.....	125	.....	.....
Bombay	.....	1,422	.....	.....
Kolaba	.....	38	.....	.....
Ratnagiri	.....	13	.....	.....
Kanara	.....	8	.....	.....
Dharwar	.....	75	.....	.....
Belgaum	1	54	.....	.....
Bijapur	.....	21	.....	.....
Sholapur	1	53	.....	.....
Satara	.....	32	.....	.....
Poona	1	255	.....	1
Ahmednagar	.....	22	.....	.....
Nasik	5	79	.....	.....
West Khandesh ...	.....	19	.....	.....
East Khandesh ...	.....	21	.....	.....
Total { 1938-39 ...	165	2,496	.....	2
Total { 1937-38 ...	68	2,548	.....	.....

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX H

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.						
	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	49	32,895	119,074	1,409,310	1,309	...	...
Belgaum ...	2	...	...	...	2,645	...	...
Poona ...	1	177	1,562	3,554	...	...	...
Total ... 1938-39 ...	52	33,072	120,636	1,412,864	3,954	...	...
Total ... 1937-38 ...	55	34,014	157,443	1,407,117	4,392	...	...

* Includes 2,392 gallons

† Includes 2,575 gallons

H.

STATEMENT A.

Liquors in the Bombay Province during the year 1938-39.

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in the Province to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					Remarks.
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	3	99	...	...	...	...	...	...	
...	...	...	65,939*	...	...	...	...	...	...	
...	2,576	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	2,576	3	66,038	...	...	...	...	...	...	
...	2,579	3	59,835†	...	...	200	...	...	...	

of rectified spirits.
of rectified spirits.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign during the

Name of District.	FOREIGN SPIRITS AND FERMENTED							
	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.					Sales thereunder.		
	Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	8	163	1,437	6,640	16	37	605	8,673
2. Kaira ...	4	11	419	864	1	1	1	8
3. Panch Mahals .	2	5	114	192	3	25	113	850
4. Broach ...	3	34	638	1,154	1	4	10	33
5. Surat ...	15	168	2,778	5,933	4	10	152	1,264
6. Thana ...	12	86	604	4,828	8	17	203	3,164
7. Bombay Suburban.	8	352	2,370	10,187	21	73	852	6,371
8. Bombay ...	105	18,104	65,268	462,824	122	5,690	19,869	251,805
9. Kolaba ...	7	30	85	1,157	4	18	88	214
10. Ratnagiri ...	6	8	171	822	1	3	7	19
11. Kanara ...	7	74	102	1,394	3	14	44	242
12. Dharwar ...	8	124	532	5,164	3	46	234	1,519
13. Belgaum ...	4	202	890	5,706	7	18	327	4,864
14. Bijapur ...	3	7	83	717	2	15	30	136
15. Sholapur ...	7	67	546	6,762	7	40	133	3,172
16. Satara ...	9	98	372	5,148	7	57	146	563
17. Poona ...	24	1,871	6,815	34,363	48	671	2,627	54,875
18. Ahmednagar ...	7	113	489	7,643	13	78	371	24,262
19. Nasik ...	7	83	518	5,375	17	151	592	10,751
20. West Khandesh.	3	4	101	865	1	16	45	73
21. East Khandesh.	6	50	396	2,498	5	44	197	3,396
Total ... 1938-39 ...	255	21,604	84,728	570,236	291	7,028	26,646	376,244
Total ... 1937-38 ...	269	22,678	87,233	605,477	289	7,000	26,453	348,338

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales shown in this statement, 312,313 gallons of denatured

I.

STATEMENT B.

Spirits and Fermented Liquors in the Bombay Province year 1938-39.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	2	112	3,036	...	1,238	...	9	...	...	..	...	.....
...	...	...	...	...	77	...	...	...	...	...	...	.....
1	...	2	73	...	44	...	...	...	...	...	...	.....
1	...	11	170	...	...	...	...	...	...	...	...	.....
1	...	94	1,399	...	...	...	...	...	...	...	...	.....
1	...	31	569	...	...	...	...	...	...	...	...	.....
1	2	299	1,284	...	...	...	...	...	...	...	...	.....
4	76	586	6,920	...	33,784	...	713*	...	...	...	...	.....
2	...	29	195	...	165	...	...	...	...	...	...	.....
...	...	...	...	...	64	...	...	...	...	...	...	.....
1	...	3	157	...	28	...	...	...	...	...	...	.....
4	2	40	2,170	...	332	...	...	..	...	...	...	.....
2	2	21	515	...	345	...	...	...	...	...	...	.....
1	4	23	313	...	32	...	...	...	...	...	...	.....
2	1	9	298	...	880	...	...	...	...	...	...	.....
2	4	47	704	...	625	...		...	...	...	...	.....
4	12	103	2,261	...	3,059	...	...	...	...	...	...	.....
1	...	5	300	...	539	...	...	...	...	...	...	.....
3	3	63	1,917	...	505	...	...	...	...	...	...	.....
1	...	...	...	...	48	...	...	...	...	...	...	.....
1	2	42	1,838	2	290	...	1	...	...	...	...	.....
35	110	1,520	24,119	2	42,055	...	723	...	...	...	...	.....
35	113	1,697	27,277	2	43,970	430	828	44	...	...	...	.....

*Includes 617 gals. sold by rectified spirit licensees.

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con	
				1937-	
				40° U.P.	
1	2	3		4	
		1937-38.	1938-39.	Gallons.	
1	Ahmedabad ...	...	...	73,414	
2	Kaira ...	...	...	 23,013	
3	Panch Mahals ...	...	...	 15,664	
4	Broach ...	...	...	 2,996	(30° U.P.) 17,965
5	Surat ...	...	...	5,574	(30° U.P.) 78,230
6	Thana ...	69	69	15,371	(30° U.P.) 111
7	Bombay Suburban District...	1	1	7,168	
8	Bombay ...	...	...	 468,086	
9	Kolaba ...	...	...	 34,322	
10	Ratnagiri ...	...	...	 20,399	
11	Kanara { below Ghat ...	...	...	 18,446	(30° U.P.) 89
	{ above Ghat ...	...	...	9,715	(30° U.P.) 1,693
12	Dharwar ...	...	...	30,423	(30° U.P.) 170
13	Belgaum ...	...	...	5	(30° U.P.) 29,907
14	Bijapur ...	...	...	89	(30° U.P.) 9,273
15	Sholapur ...	...	...	5,395	(30° U.P.) 1,489
16	Satara ...	...	...	10,244	(30° U.P.) 6,090
17	Poona ...	...	...	39,310	
18	Ahmednagar ...	...	...	 11,726	(30° U.P.) 5
19	Nasik ...	70	34	10,791	
20	West Khandesh ...	18	16	 20,055	
21	East Khandesh ...	37	35	(30° U.P.) 932 12,032	(30° U.P.) 1
	Total ...	195	155	884,238	(30° U.P.) 146,015

* In the Redi
† In the Akrani Tract of

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Province, during the year 1938-39.

sumption.

38.	1938-39.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
52,182	29,188	17,148
(25° U.P.) 181	.....	(25° U.P.) 223
.....	20,322	.....
(25° U.P.) 10,472	.....	(25° U.P.) 11,343
106,053	16,826	73,024
(25° U.P.) 8,161	.....	(25° U.P.) 1,825
10,725	7,889	10,238
(25° U.P.) 8,298	(30° U.P.) 10,540	(25° U.P.) 6,877
97,224	1,733	69,563
(25° U.P.) 2,579	(30° U.P.) 68,855	(25° U.P.) 2,688
147,193	17,190	156,029
(25° U.P.) 1,061	.....	(25° U.P.) 1,265
65,529	9,525*	76,484
(25° U.P.) 617	.....	(25° U.P.) 906
12,045	486,940	10,097
(25° U.P.) 2,880	.....	(25° U.P.) 3,200
29,654	34,413	27,275
(25° U.P.) 659	.....	(25° U.P.) 750
59,537	19,801	55,464
2,993*	.....	4,301*
(25° U.P.) 419	.....	(25° U.P.) 384
640*		2,272*
908	13,987	515
(25° U.P.) 845	.....	(25° U.P.) 881
5	8,720	8
(25° U.P.) 480	(30° U.P.) 1,800	(25° U.P.) 418
6,739	27,900	7,519
(25° U.P.) 1,418	(30° U.P.)	(25° U.P.) 1,428
1,039	.....	691
(25° U.P.) 3,136	(30° U.P.) 27,885	(25 U.P.) 3,044
2,514	94	2,185
(25° U.P.) 1,017	(30° U.P.) 7,861	(25° U.P.) 1,094
22,944	5,995	22,493
(25° U.P.) 1,327	(30° U.P.) 1,722	(25° U.P.) 1,326
3,517	10,077	2,884
(25° U.P.) 1,779	(30° U.P.) 5,457	(25° U.P.) 1,734
86,275	41,292	85,394
(25° U.P.) 425	.....	(25° U.P.) 514
202	11,535	214
(25° U.P.) 771	.....	(25° U.P.) 938
61,436	9,603	64,707
(25° U.P.) 442	.....	(25° U.P.) 419
302,370	10,784	176,434
42,498†	.....	27,374†
(25° U.P.) 381		(25° U.P.) 198
113,298	10,551	102,584
(25° U.P.) 2,132	.....	(25° U.P.) 1,906
1,226,880	794,375	992,625
(25° U.P.) 50,120	(30° U.P.) 124,120	(25° U.P.) 45,633

Outstill Area.
West Khandesh District.

E. G. TAYLOR,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2

Name of District	Country spirits				
	Duty on distillery spirits	License fees for the sale of distillery spirits	Total receipts from distillery spirits	Receipts from out-stills and other systems	Total receipts from country spirits
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	2,09,674	2,44,393	4,54,067	...	4,54,067
Kaira ...	79,335	1,81,577	2,60,912	...	2,60,912
Panch Mahals ...	1,69,525	7,068	1,76,593	...	1,76,593
Broach ...	1,90,231	91,175	2,81,406	...	2,81,406
Surat ...	5,77,676	1,91,799	7,69,475	...	7,69,475
Thana ...	6,41,650	2,85,273	9,26,923	...	9,26,923
	20,312	*9,801*	*30,113*		*30,113*
Bombay Suburban District.	4,12,853	1,59,390	5,72,243	...	5,72,243
Bombay ...	38,38,822	16,85,209	55,24,031	...	55,24,031
Kolaba ...	2,60,629	1,67,883	4,28,512	...	4,28,512
	4,006	*1,242*	*5,248*		*5,248*
Ratnagiri ...	2,58,205	1,42,768	4,00,973	937	4,01,910
Kanara ...	84,899	39,422	1,24,321	...	1,24,321
Dharwar ...	2,21,322	94,969	3,16,291	...	3,16,291
	8,723	*3,838*	*12,561*		*12,561*
Belgaum ...	2,03,036	86,732	2,89,768	...	2,89,768
	19,283	*10,706*	*29,989*		*29,989*
Bijapur ...	73,092	38,368	1,11,460	...	1,11,460
	4,657	*1,740*	*6,397*		*6,397*
Sholapur ...	1,64,363	81,212	2,45,575	...	2,45,575
	9,049	*4,707*	*13,756*		*13,756*
Satara ...	1,31,939	93,332	2,25,271	...	2,25,271
	37,667	*28,082*	*65,749*		*65,749*
Poona ...	6,70,635	3,33,092	10,03,727	...	10,03,727
	16,600	*7,038*	*23,638*		*23,638*
Ahmednagar ...	82,101	56,453	1,38,554	...	1,38,554
Nasik ...	2,41,801	2,16,425	4,58,226	...	4,58,226
West Khandesh ...	2,63,488	1,94,508	4,57,996	...	4,57,996
East Khandesh ...	2,49,721	2,48,650	4,98,371	...	4,98,371
Nasik Distillery ...	.....	.....	.....	...	.....
Dhadgaon Distillery...	.....	.....	.....	...	.....
Chowka Distillery ...	.....	.....	.....	...	.....
Total ... 1938-39 ...	90,24,997	46,39,698	1,36,64,695	937	1,36,65,632
	1,20,297	*67,154*	*1,87,451*		*1,87,451*
1937-38 ...	94,46,214	59,96,956	1,54,43,170	580	1,54,43,750
	1,27,276	*75,344*	*2,02,620*		*2,02,620*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I.

for 1938-39.

to 47 are gross.]

Country Fermented Liquors				Malt liquors		
Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
289	12,101	.....	12,390	...	...	.....
16	...	.....	16	...	...	.....
4,146	2,485	.....	6,631	...	...	.....
26,699	67,141	.....	93,840	...	...	.....
7,23,594	5,79,757	.....	13,03,351	...	306	306
3,57,944	1,87,049	.....	5,44,993	...	...	.....
3,899	*1,392*		*5,291*			
1,55,262	1,45,112	.....	3,00,374	...	...	.....
2,27,783	14,56,560	.....	16,84,343	...	2,32,276	2,32,276
14,531	11,071	.....	25,602	...	...	.....
301	*1,440*		*1,741*			
1,55,599	1,25,085	.....	2,80,684	...	...	.....
29,736	50,252	.....	79,988	...	...	.....
1,27,370	3,48,418	.....	4,75,788	468	898	1,366
9,663	*28,610*		*38,273*			
81,279	1,69,318	.....	2,50,597	1,544	1,279	2,823
19,328	*35,383*		*54,711*			
58,858	1,29,320	.....	1,88,178	...	...	.....
2,148	*4,923*		*7,071*			
1,53,334	2,80,053	.....	4,33,387	...	...	.....
4,815	*11,561*		*16,376*			
1,179	14,940	.....	16,119	...	...	.....
2,045	*4,613*		*6,658*			
86,872	2,75,445	.....	3,62,317	...	...	.....
395	*237*		*632*			
1,048	18,152	.....	19,200	...	...	.....
8,784	32,278	.....	41,057	...	...	.....
12,001	24,075	.....	36,076	...	...	.....
3,630	25,961	.....	29,591	...	...	.....
...	...	.....	.....	...	...	.....
...	...	.....	.....	...	...	.....
...	...	.....	.....	...	...	.....
22,29,954	39,54,568	.....	61,84,522	2,012	2,34,759	2,36,771
42,594	*88,159*		*1,30,753*			
22,76,745	43,68,633	.....	66,45,578	2,096	2,37,610	2,39,706
44,171	*89,329*		*1,33,500*		*98*	*98*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Revenue for

Name of District	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 6, 10, 13 and 16
	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors, generally whether imported or manufactured in India	Total of columns 14 and 15	
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	28,584	28,584	4,95,041
Kaira ...	.....	1,572	1,572	2,62,500
Panch Mahals ...	.....	1,076	1,076	1,84,300
Broach ...	.....	2,159	2,159	3,77,405
Surat ...	.....	14,356	14,356	20,87,488
Thana ...	.....	9,356	9,356	14,81,272
				35,404
Bombay Suburban District.	.....	23,136	23,136	8,95,753
Bombay ...	7,14,090	10,47,946	17,62,036	92,02,686
Kolaba ...	.....	2,085	2,085	4,56,199
				6,989
Ratnagiri ...	.....	1,295	1,295	6,83,889
Kanara ...	.....	1,612	1,612	2,05,921
Dharwar ...	.....	11,217	11,217	8,04,662
		199	*199*	*51,033*
Belgaum ...	.....	12,746	12,746	5,55,934
		386	*386*	*85,086*
Bijapur ...	.....	1,109	1,109	3,00,747
				13,468
Sholapur ...	.....	13,403	13,408	6,92,365
		325	*325*	*30,457*
Satara ...	.....	8,208	8,208	2,49,598
		1,567	*1,567*	*73,974*
Poona ...	.....	97,468	97,468	14,63,512
		285	*285*	*24,555*
Ahmednagar ...	.....	25,056	25,056	1,82,810
Nasik ...	2,801	18,611	21,412	5,20,695
West Khandesh ...	.....	978	978	4,95,050
East Khandesh ...	.....	9,189	9,189	5,37,151
Nasik Distillery ...	.....	.....	.....	.....
Dhadgaon Distillery...	.....	.....	.....	.....
Chowka Distillery ...	.....	.....	.....	.....
Total ... 1938-39 ...	7,16,891	13,31,162	20,48,053	2,21,34,978
		2,762	*2,762*	*3,20,966*
Total ... 1937-38 ...	8,62,470	16,32,070	24,94,540	2,46,23,574
	29	*3,990*	*4,019*	*3,40,237*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

1938-39—contd.

Duties on medicinal and toilet preparations containing alcohol, opium, etc.			Receipts from Commercial spirits including denatured spirits and medicated wines				
Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific and industrial purposes	Total of columns 18 and 19.	License fees for medicated wines	License fees for commercial spirits	Permit fees on denatured spirits.	Vend fees on denatured spirits.	Total of columns 20 to 21 (B)
18	19	19A	20	21	21A	21B	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	200	1,158	...	...	1,358
.....	.....	.....	125	107	...	...	232
.....	52	52	21	8	...	...	29
93,136	6,769	99,905	59	2,101	...	12,309	14,469
556	.....	556	375	690	...	...	1,065
.....	.....	.....	...	35	...	...	35
.....	.....	.....	33	129	...	...	162
89,924	31,988	1,21,912	1,004	3,148	...	3,18,649	3,22,801
.....	.....	.....	...	38	...	...	38
.....	.....	.....	...	84	...	...	84
.....	.....	.....	4	50	...	...	54
.....	.....	.....	179	151	...	...	330
.....	.....	.....	...	198	...	...	198
				30			*30*
.....	.....	.....	...	58	...	5	63
.....	.....	.....	...	94	...	...	94
				1			*1*
.....	.....	.....	20	170		...	190
				52		*243*	*295*
45	26	71	434	35	...	...	469
.....	10	10	36	79	...	...	115
.....	.....	.....	...	862	...	...	862
.....	.....	.....	...	35		...	35
.....	.....	.....	...	247	...	...	247
.....	.....	.....	...	...		...	.....
.....	.....	.....	...	...	...	...	.....
.....	.....	.....	...	...		..	.....
1,83,661	38,845	2,22,506	2,490	9,477	...	3,30,963	3,42,930
				83		*243*	*326*
1,97,224	44,271	2,41,500	5,155	10,671	...	3,31,573	3,54,399
				220			*220*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (including gain on liquor)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	23	24	25	26	27
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	53,509	90,907	...	37,388	.....
	20,790				
Kaira ...	20,148	58,353	...	27,089	.....
	6,964				
Panch Mahals ...	8,066	23,359	...	8,239	.....
	15,901				
Broach ...	6,002	19,524	...	8,020	.....
	9,240				
Surat ...	6,163	18,332	...	12,268	.....
	578	*300*			
Thana ...	3,230	9,357	...	9,971	.....
Bombay Suburban District.	2,538	7,352	...	23,177	.....
Bombay ...	37,050	1,07,296	...	1,51,000	.....
	616	*327*			
Kolaba ...	1,321	3,790	...	5,356	.....
Ratnagiri ...	246	717	...	766	.....
Kanara ...	566	1,659	...	404	.....
Dharwar ...	2,272	6,497	...	4,479	.....
	372	*191*			
Belgaum ...	2,244	6,592	...	4,045	.....
	212	*110*			
Bijapur ...	1,047	3,039	...	2,916	.....
	385	*200*			
Sholapur ...	31,005	89,815	...	77,702	.....
	6,352	*2,824*			
Satara ...	13,307	38,546	...	43,163	.....
	10,472	*5,555*			
Poona ...	40,538	1,17,410	...	1,45,359	.....
	13,918	*7,230*			
Ahmednagar ...	16,462	47,679	...	70,309	.....
Nasik ...	8,185	23,715	...	34,441	.....
	116	*60*			
West Khandesh ...	5,376	15,572	...	18,996	.....
East Khandesh ...	13,388	39,008	...	47,156	.....
Nasik Distillery ...	...	.....	...	.....	.....
Dhadgaon Distillery...	...	.....	...	.....	.....
Chowka Distillery ...	...	.....	...	.....	.....
Total ... 1938-39 ...	2,72,663	7,28,519	...	7,32,194	.....
	85,916	*16,797*			
Total ... 1937-38 ...	2,89,914	8,13,239	...	6,84,904	.....
	63,415	*17,296*			

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,81,804	...	10,837	...	17,710	...	629
20,790		*46,410*		*19,569*		*2,465*
1,05,540	...	12,810	...	...	...	576
6,964						
39,664	...	2,517	...	...	...	116
15,901						
33,546	...	7,295	...	...	...	100
9,240						
36,763	...	18,496	...	...	...	688
878		*2,820*				*168*
22,558	...	9,184	...	...	...	438
		60				*4*
33,067	...	3,810	...	...	...	452
2,95,346	...	1,38,015	...	2,46,060	...	15,488
943		*16,630*				*936*
10,467	...	6,930	...	...	...	392
		1,384				
1,729	...	6,270	...	...	...	64
2,629	...	9,601	...	...	...	4
13,248	...	69,844	...	...	...	24
563		*4,590*				
12,881	...	44,129	...	...	...	40
322		*1,357*				
7,002	...	25,919	...	...	...	12
585		*1,920*				
1,98,522	...	53,672	...	...	...	648
9,176		*1,170*				
95,016	...	73,460	...	...	...	364
16,027		*9,675*				*48*
3,03,307	...	94,350	...	...	...	4,576
21,148		*90*				
1,34,450	...	51,120	...	...	...	1,715
66,341	...	41,970	...	...	...	1,956
176						
39,944	...	19,532	...	...	...	818
99,552	...	27,630	...	...	...	1,318
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
17,33,376	...	7,27,391	...	2,63,770	...	30,418
1,02,713		*86,106*		*19,569*		*3,621*
17,88,057	...	7,99,707	...	2,33,323	...	32,185
80,711		*1,07,095*		*28,965*		*3,778*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	24,581	...	...	21	...
Kaira ...	12,754	...	...	87	...
Panch Mahals ...	5,088	...	...	30	...
Broach ...	8,240	...	...	58	...
Surat ...	11,200	...	...	172	...
Thana ...	9,349 *189*	...	...	10	...
Bombay Suburban District.	5,171	...	...	.....	...
Bombay ...	1,00,700	...	...	2,004	...
Kolaba ...	7,604 *240*	...	...	10	...
Ratnagiri ...	6,457	...	...	118	...
Kanara ...	5,154	...	...	4	...
Dharwar ...	29,703 *5,757*	...	...	40	...
Belgaum ...	20,842 *5,429*	...	...	.....	...
Bijapur ...	19,665 *1,227*	...	...	.....	...
Sholapur ...	42,240 *4,354*	...	...	155 *2*	...
Satara ...	29,435 *13,167*	...	...	46 *6*	...
Poona ...	1,06,973 *4,920*	...	...	357	...
Ahmednagar ...	32,054	...	...	47	748
Nasik ...	34,957	...	...	128	...
West Khandesh ...	10,606	...	...	33	...
East Khandesh ...	18,757	...	...	105	...
Nasik Distillery ...	.....	...	...	.....	...
Dhadgaon Distillery ...	.....	...	...	.....	...
Chowka Distillery ...	.....	...	...	.....	...
Total ... 1938-39 ...	5,41,530 *35,283*	...	...	3,425 *8*	748
Total ... 1937-38 ...	6,67,439 *34,837*	...	...	3,724	...

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Receipts from Distilleries			
			Fees from distilleries.		Sale proceeds of spirits	
			43		44	
40	41	42	Government.	Private.	Government.	Private.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
53,778	...	1,224	.....	...	.....	...
68,444						
26,227	...	1,526	.....	...	.....	...
7,751	...	10,856	.....	...	.....	...
15,693	...	399	.....	...	.....	...
30,556	...	1,019	.....	...	.....	...
2,988						
18,981	...	1,023	.....	...	.....	...
253						
9,433	...	1,134	.....	...	.....	...
5,02,267	...	9,019	.....	...	.....	...
17,566						
14,936	...	...	.....	...	.....	...
1,624						
12,909	...	360	.....	...	.....	...
14,763	...	165	.....	...	.....	...
99,611	...	...	.....	...	.....	...
10,347						
65,011	...	71	.....	...	.....	...
6,786		*9*				
45,596	...	10	.....	...	.....	...
3,147						
96,715	...	1,135	.....	...	.....	...
5,526		*95*				
1,03,305	...	389	.....	...	.....	...
22,896		*56*				
2,06,256	...	924	.....	...	.....	...
5,010		*40*				
85,684	...	118	.....	...	.....	...
79,011	...	591	.....	...	.....	...
30,989	...	6	.....	...	.....	...
47,810	...	2,820	.....	...	.....	...
.....	...	...	.....	...	23,76,796	...
.....	...	...	.....	...	41,367	...
.....	...	...	.....	...	.....	6,861
15,67,282	...	32,789	.....	...	24,18,163	6,861
1,44,587		*200*				
17,36,978	...	25,030	.....	...	26,87,788	5,258
1,69,075		*125*				

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Name of District	Receipts from Distilleries—*contd.*				Miscellaneous
	Coopering receipts		Miscellaneous receipts		
	45		46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	...	.....	.....	20,131
Kaira ...	.....	...	.....	.....	518
Panch Mahals ...	.....	...	.....	.....	1,689
Broach ...	.....	...	.....	.....	649
Surat ...	.....	...	.....	.....	2,637
Thana ...	.....	...	.....	.....	4,588 *98*
Bombay Suburban District.	.....	...	.....	.....	1,424
Bombay ...	.....	...	.....	.....	37,090
Kolaba ...	.....	...	.....	.....	1,803 *19*
Ratnagiri ...	.....	...	.....	.....	2,611
Kanara ...	.....	...	.....	.....	1,206
Dharwar ...	.....	...	.....	.....	2,473 *397*
Belgaum ...	.....	...	.....	.....	11,451 *142*
Bijapur ...	.....	...	.....	.....	1,855
Sholapur ...	.....	...	.....	.....	1,943 *65*
Satara ...	.....	...	.....	...	912 *209*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1938-39	Remarks
	Refunds	Expenditure as per Imperial Return II		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
7,53,836 *89,234*	2,150	.....	.....	
3,96,543 *6,964*	136	.....	.....	
2,44,341 *15,901*	1,507	.....	.....	
5,42,066 *9,240*	1,130	.....	.....	
21,60,084 *3,866*	3,278	.....	.....	
15,28,457 *35,755*	239	.....	.....	
9,40,973	8	.....	.....	
1,04,91,121 *18,509*	1,44,271 *1,38,744*	.....	.....	
4,83,443 *8,632*	426	.....	.....	
7,01,582	202	.....	.....	
2,24,738	490	.....	.....	
9,20,324 *62,340*	1,119	.....	.....	
6,45,546 *92,375*	521	.....	.....	
3,55,273 *17,200*	1,471	.....	.....	
9,90,774 *45,320*	219 *30*	.....	.....	
4,49,410 *1,13,457*	107	.....	.....	

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Receipts from Distilleries—*contd.*				Miscellaneous.
	Coopering receipts		Miscellaneous receipts		
	45		46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	Rs.	Rs.	Rs.
Poona ...	.....	...	.....	.....	16,236 *156*
Ahmednagar ...	.....	...	.....	.....	804
Nasik ...	.....	...	.....	.....	782
West Khandesh ...	.....	...	.....	.....	11,361
East Khandesh ...	.....	...	.....	.....	803
Nasik Distillery ...	25,534	...	1,14,564	.....	...
Dhadgaon Distillery...	.....	...	.....	.....	...
Chowka Distillery ...	.....	...	.....	158	...
Total ... 1938-39 ...	25,534	...	1,14,564	158	1,22,966 *1,086*
Total ... 1937-38 ...	30,184	...	1,16,447	.....	75,440 *1,217*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*concld.*

Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1938-39	Remarks
	Refunds	Expenditure as per Imperial Return II		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
19,90,775 *50,909*	135	.....	.....	
4,03,991	186	.....	.....	
6,68,282 *176*	512	.....	.....	
5,77,385	3,148	.....	.....	
6,88,383	781	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
2,61,56,827 25,65,280 *5,69,878*	1,62,236 14,092* *1,38,774*	40,64,542	2,44,81,237 *4,31,104*	
2,90,44,378 28,39,677 *5,91,585*	1,84,111 1,765 *60,709* *56,204*	39,10,474	2,77,87,705 *4,74,672*	

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

* Refunds from Nasik Distillery.

E. G. TALYOR,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Province proper ...	13,98,581	3,04,449	16,380	.....
Nasik Distillery ...	1,09,121	332	.....	.....
Total for 1938-39 ...	15,07,702	3,04,781	16,380	.....
„ for 1937-38 ...	13,52,460	2,51,154	728	.....

Name of District.	Cost of Bhang purchased.	Cost of country spirit purchased.	Assignments and Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Province proper ...	...	5,970	5,31,344	6,185	1,43,750
Nasik Distillery ...	...	.....	.....	.....	.....
Total 1937-38 ...	...	5,970	5,31,344	6,185	1,43,750
„ 1936-38 ...	...	5,085	5,28,190	1,30,128	1,43,750

	Rs.
* Allowances ...	53,161
Contingencies ...	34,352
	87,513

RETURN II.

the year 1938-39.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
1,82,468	87,514*	3,35,539	.....	.....
8,94,635	.....	.....	.....	.....
10,77,103	87,514	3,35,539	.....	.....
10,31,293	78,255	3,53,665	.....	.....

Compensation.				
Compensation paid to private parties.	Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks.
16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	
9,742†	.....	.....	30,21,922	
.....	18,532	20,000	10,42,620	
9,742	18,532	20,000	40,64,542	
6,590	9,176	20,000	39,10,474	

†Includes Rs. 1,500 paid as Grant-in-aid on account of Prohibition propaganda.

E. G. TAYLOR,
Commissioner of Excise.

SM Bk D 32—9

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses			
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	{ .....† 3*	11* 11†	...
Kaira ...	...	...	...	....	...	.....	9	...
Panch Mahals ...	...	...	...	...	...	.....	2	...
Broach ...	...	...	...	...	...	.....	4	...
Surat ...	...	...	...	...	...	.....	19	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	49	73	...
Kolaba ...	...	...	...	...	...	.....	...	...
Ratnagiri ...	...	...	1	1	...	.....	...	...
Kanara ...	...	...	...	...	...	.....	10	...
Dharwar ...	...	...	...	...	...	.....	22	...
Belgaum ...	...	...	...	...	...	2	26	...
Bijapur ...	...	...	...	...	...	.....	10	...
Sholapur ...	...	...	...	...	...	.....	7	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	1	25	...
Ahmednagar ...	...	...	...	...	...	.....	14	...
Nasik ...	...	1	...	...	...	.....	2	...
West Khandesh ...	...	1	...	...	...	.....	1	...
East Khandesh ...	...	...	...	...	...	.....	8	...
Total ...	...	2	1	1	...	55 52†	256 256†	...
Total of previous year.	...	2	1	1	..	58	270	...

* This number represents the licenses granted from 1st April 1938 to 20th July
† This represents the number of licenses which remained in force after Ahmedabad
‡ These are combined wholesale licenses for the sale of Ganja and Bhang. The
§ Government shop opened from 21st July 1938 to 31st March 1939.
‖ In the Akrani tract of the West Khandesh.
¶ License granted for the manufacture of gul.

III—Shops and Licenses.

for the sale of			Number of tappers licenses	Country liquors—Number of shops licensed for the retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10‡	11‡	12	13	14	15	16	17	18	19	20
{ 2* 2†	...	...	...	70* 44† +1§	...	...	2* 2†	...	...	...
...	...	...	...	73	...	...	...	...	...	...
...	...	...	...	63	...	...	4	...	...	...
..	...	...	83	24	...	...	10	...	...	...
1	...	...	...	113	...	...	159	...	...	...
...	...	...	985	188	...	...	148	...	...	...
...	...	...	254	22	...	...	13	...	...	...
4	...	...	391	231	...	...	124	...	...	...
...	...	...	78	63	...	...	19	...	...	...
...	...	...	658	91	...	2	58	...	...	...
...	...	...	136	66	...	...	69	...	...	...
3	...	...	...	100	...	...	117	...	...	...
2	...	...	104	86	...	...	73	...	1¶	...
1	...	...	125	53	...	...	96	...	...	...
1	...	...	35	37	...	...	27	...	...	...
2	...	...	38	45	...	...	11	...	...	...
3	...	...	59	41	...	...	27	...	...	...
...	...	...	5	18	...	...	7	...	...	...
...	...	...	72	80	...	...	33	...	...	...
1	...	...	...	136 8‖	...	...	13	...	...	...
...	...	...	...	144	...	...	11	...	...	...
20 20†	...	...	3,023	1,744 8‖ 1,718† 1§ 8‖	...	2	1,021 1,021†	...	1	...
21	...	...	3,898	2,022 8‖	...	2	1,274	...	1	...

1938.
was declared a Dry Area from 21st July 1938.
licenses shown against Ahmedabad and Bombay sell Charas also.

IMPERIAL RETURN

Foreign liquors—Retail licenses—

Division and District	Malt liquors	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7* 2†	12* 6†	1	2* 1†	...
Kaira ...	...	...	4	1	...	...	6
Panch Mahals ...	...	...	2	3	...	1	3
Broach ...	...	...	3	1	...	1	
Surat ...	2	...	13	3	...	1	...
Thana ...	...	...	12	7	1	1	...
Bombay Suburban District. ...	...	...	8	21	1	1	4 32
Bombay ...	...	34	62	112	10	5	199
Kolaba ...	...	...	7	4	...	2	1
Ratnagiri ...	...	...	6	1	...	...	
Kanara ...	...	...	7	2	...	2	...
Dharwar ...	1	3	8	3	...	3	...
Belgaum ...	3	...	4	2	2	2	4 14
Bijapur ...	...	...	3	1	...	2	
Sholapur ...	...	...	7	7	...	2	...
Satara ...	...	...	9	7	...	2	13
Poona ...	1	...	23	35	13	4	...
Ahmednagar ...	1	...	6	6	6	2	42
Nasik ...	...	...	7	10	7	3	...
West Khandesh ...	...	...	3	1	...	1	1
East Khandesh ...	...	...	6	5	...	1	...
							26
Total ...	8	37	207	244 738†	41 41‡	38 37‡	345
Total of previous year.	12	37	215†	243	34	38	353

* This number represents the licenses granted from 1st April 1938 to 20th July 1939.

† The represents the number of licenses which remained in force after Ahmedabad was declared Dry Area from 21st July 1938.

‡ Government shop opened from 21st July 1938 to 31st March 1939. Government shop shown in column 32 sells Charas.

III—Shops and Licenses—*contd.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only (Druggists' permits)	Cocaine (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
				(c)	(d)		(e)	(e)	(e)	(e)
41*	9*	76*	88*	30*	...	...	13	161	1	...
41†	2†	56†	74†	19†						
			1‡	1‡						
...	6	33	61	26	...	...	3	42	...	...
7	1	19	32	7	...	...	1	15	...	...
7	3	11	16	10	...	...	5	27	...	...
34	17	46	19	17	...	...	7	45	1	...
...	...	32	18	21	...	...	1	32	...	...
...	...	59	8	5	...	...	1	38	...	...
318	180	545	12	36	...	...	122	427	146	...
1	...	21	11	10	...	...	1	28	18	...
...	1	40	7	11	...	...	1	37	29	...
...	14	27	11	27	...	...	...	3	1	...
...	5	46	17	77	...	...	3	15	11	...
..	...	42	20	54	...	...	4	32	18	...
...	...	25	15	44	...	...	1	3	2	...
8	1	26	53	42	...	...	2	36	31	...
10	...	37	45	38	...	...	1	22	1	...
33	15	69	46	37	...	...	8	45	1	...
..	....	32	49	40	...	...	2	19	6	...
...	...	58	40	38	...	...	2	33	2	...
...	...	24	38	35	...	...	...	14	1	...
...	3	45	86	68	...	...	3	26	1	...
459	255	1,313	687	673	...	...	181	1,100	270	...
459†	248†	1,293†	673†	662†						
			1‡	1‡						
474	252	1,281	783	754	...	...	164	927	267	...

(*c*) These are combined licenses for the retail sale of Ganja and Bhang.

(*d*) Thirty-six shops shown against Bombay and 11 shops out of 30 shown against Ahmedabad in column 32 sold Charas in addition to Ganja and Bhang.

(*e*) The grant of separate cocaine and morphia licenses to chemists, druggists and medical practitioners was in accordance with the Bombay Dangerous Drugs Rules, 1935, discontinued and combined licenses in the new forms D. D-1, D. D-2 and D. D-3 were issued. The licenses shown in columns 35, 36 and 37 represent D. D-1, D. D-2 and D. D-3 licenses respectively.

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Commissioner of Excise.

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	227	...	28,240	16,010	23,520
2 Kaira	11,594	...	20,803	...	21,183
3 Panch Mahals	1,700	...	17,216	71,926	40,376
4 Broach	6,840	10,269	8,235	10,246	21,393

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV.—Consumption (Rates of Duties and Prices).

spirits.				Foreign liquors.		
				Imported liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
(25° U. P.) 2 13 0 (*a-2*)	(40° U. P.) 6 12 0 (*a-1*) and (*a-3*) 2 4 0 (*a-2*) (60° U. P.) 4 8 0 (*a-1*) and (*a-3*) 1 8 0 (*a-2*)	1 14 0	No fixed selling prices have been prescribed except in areas mentioned in Note A.	2,154	202	18,349
(25° U. P.) 2 13 0	(40° U. P.) 2 4 0	1 14 0		420	12	872
	(40° U. P.) 1 0 0 (*b-1*) 0 14 0 (*b-2*) 2 14 0 (*b-3*) and (*b-4*) 3 13 0 (*b-5*) and (*b-6*) (60° U. P.) 0 10 0 (*b-1*) 0 8 0 (*b-2*) 1 12 0 (*b-3*) and (*b-4*) 2 8 0 (*b-5*) 2 6 0 (*b-6*)	1 14 0		229	30	1,115
(25° U. P.) 5 10 0 (*c-1*) (30° U. P.) 6 13 0 (*c*) 5 11 0 (*c-2*)	(40° U. P.) 5 13 0 (*c*) 4 14 0 (*c-2*) (60° U. P.) 3 14 0 (*c*) 2 10 0 (*c-1*) 3 4 0 (*c-2*)	1 14 0		337	38	1,357

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	2,717	69,971	1,495	69,780	79,910
6 Thana	1,256 12	... ...	17,163 797	154,876 11,871	73,188 5,236
7 Bombay Suburban District ...	892	...	9,609	75,890	36,792
8 Bombay	3,192	...	481,298	9,918	295,140
9 Kolaba	738 18	... ...	34,343 801	27,200 560	32,038 718
10 Ratnagiri	386 2,272*	... ...	19,857 ...	55,693 4,301*	37,905 ...

* Kaju and Toddy liquor.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.			Foreign liquors.		
			Imported liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. .... (30° U. P.) 6 12 0 (*d*) and (*d-1*) 5 15 0 (*d-2*) 4 8 0 (*d-3*) 3 12 0 (*d-4*) 3 8 0 (*d-5*)	Rs. a. p. (40° U. P.) 5 12 0 (*d*) (60° U. P.) 3 14 0 (*d-1*) 3 6 0 (*d-2*) 2 9 0 (*d-3*) 2 2 0 (*d-4*) 2 0 0 (*d-5*)	Rs. a. p. 1 15 9	No fixed selling prices have been prescribed except in areas mentioned in Note A.	2,125	178	8,596
....	(40° U. P.) 5 13 0 (*e*) 4 14 0 (*e-3*) 3 15 0 (*e-1*) 2 7 0 (*e-2*) (60° U. P.) 3 14 0 (*e*) 3 4 0 (*e-3*) 2 10 0 (*e-1*) 1 10 0 (*e-2*)	2 0 0		461	53	8,561
....	(40° U. P.) 6 12 0 (60° U. P.) 4 8 0 (40° U. P.) 7 12 0 (60° U. P.) 5 0 0	2 0 0 2 4 0		2,336 85,723	427 23,870	17,842 721,065
....	(40° U. P.) 5 1 0 2 4 0 (*o*) (60° U. P.) 3 6 0 1 2 0 (*o*)	2 0 0		202	48	1,566
....	(40° U. P.) 4 8 0 (60° U. P.) 3 0 0	1 15 0		178	11	841

gallons and not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
11 Kanara ... Below Ghat ...	944	...	14,594	586	9,699
11 Kanara ... Above Ghat ...	376	1,787	8,796	...	6,811
12 Dharwar	1,389	...	28,121	7,709	20,998
	59	...	1,433	8	907
13 Belgaum	3,036	28,008	...	679	22,217
	176	3,493	...	134	2,631
14 Bijapur	1,152	8,202	96	2,284	7,577
	12	657	7	33	486
15 Sholapur	1,311	1,810	6,198	22,652	15,030
	85	137	877	372	835
16 Satara	1,744	5,537	10,175	2,893	12,442
	853	3,597	1,067	...	3,798
17 Poona	523	...	41,580	85,744	59,038
	...	...	1,507	1,610	1,548

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits. Rates of Duty. 6		Cost price per L. P. gallon. 7	Retail price per L. P. gallon. 8	Foreign liquors. Imported liquors. Spirits in Imperial gallons, London proof (N). 9	Wines in Imperial gallons. 10	Malt liquors in Imperial gallons. 11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
.....	(40° U. P.)					
.....	2 4 0					
.....	(60° U. P.)					
.....	1 8 0					
(30° U. P.)	(40° U. P.)	1 15 0		149	83	1,793
2 12 0 (*f-1*)	4 11 0 (*f*)					
.....	2 4 0 (*f-2*)					
.....	(60° U. P.)					
.....	3 10 0 (*f*)					
.....	1 8 0 (*f-2*)					
.....	(40° U. P.)					
.....	6 12 0 (*g-5*)					
.....	5 13 0 (*g-4*)					
.....	5 7 0 (*g-1*)					
.....	and (*g-2*)					
.....	4 11 0 (*g*)					
.....	and (*g-3*)	1 12 0		806	172	8,492
.....	(60° U. P.)					
.....	4 8 0 (*g-5*)					
.....	3 14 0 (*g-4*)					
.....	3 10 0 (*g-1*)					
.....	and (*g-2*)					
.....	3 2 0 (*g*)					
.....	and (*g-3*)					
(25° U. P.)	.....					
3 0 0 (*h*)	.....	1 12 0		1,238	222	8,634
(30° U. P.)	(60° U. P.)					
6 4 0 (*h-1*)	3 9 0 (*h-1*)					
(30° U. P.)	(60° U. P.)	1 12 0		136	26	1,166
6 12 0	3 14 0					
.....	(40° U. P.)					
.....	6 12 0 (*i-2*)					
.....	5 13 0 (*i-1*)					
(30° U. P.)	(60° U. P.)	1 13 4		688	108	10,231
6 13 0 (*i*)	4 8 0 (*i-2*)					
.....	3 14 0 (*i-1*)					
	and (*i*)					
.....	(40° U. P.)					
.....	6 12 0					
30° U. P.)	(60° U. P.)	1 13 4		565	159	6,415
6 12 0	4 8 0 (*j*)					
.....	3 14 0 (*j-1*)					
.....	(40° U. P.)					
.....	6 12 0 (*p*)					
.....	4 8 0 (*p-1*)					
.....	(60° U. P.)	1 13 4		9,545	2,554	91,128
.....	4 8 0 (*p*)					
.....	3 0 0 (*p-1*)					

No fixed selling prices have been prescribed except in areas mentioned in Note A.

gallons and not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Name of District.	Country Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	1,003	...	11,852	280	7,975
19 Nasik	430	...	9,725	65,701	32,439
20 West Khandesh	194	...	10,559	174,875 27,445*	87,409
21 East Khandesh... ...	1,832	...	10,713	103,416	49,168
Total ... 1938-39 ...	45,748 1,215	125,674 7,884	790,668 6,489	990,094 14,588	992,848 16,159
1937-38 ...	60,106 1,108	148,088 9,089	834,492 5,953	12,39,463 14,810	11,37,759 16,689

* Issues to Akrani area.

† Includes 33 proof gallons for fortification.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in these figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits. | Foreign liquors.

Rates of duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.				
.....	(40° U. P.)				
.....	6 12 0 (*k-2*)				
.....	5 1 0 (*k*)				
.....	4 8 0 (*k-1*)	Rs. 1 13 4			
.....	(60° U. P.)		865	191	32,205
.....	4 8 0 (*k-2*)				
.....	3 6 0 (*k*)				
.....	3 0 0 (*k-1*)				
.....	(40° U. P.)				
.....	5 7 0 (*l*)				
.....	4 5 0 (*l-3*)				
.....	3 6 0 (*l-2*)				
.....	2 4 0 (*l-1*)				
.....	(60° U. P.)	Rs. 1 13 0	1,173	237	18,043
.....	3 10 0 (*l*)				
.....	3 0 0 (*l-3*)				
.....	2 4 0 (*l-2*)				
.....	1 4 0 (*l-1*)				
.....	(40° U. P.)				
.....	3 12 0 (*m*)				
.....	3 9 0 (*m-1*)				
.....	2 8 0 (*m-2*)				
.....	1 8 0 (*m-3*)				
.....	1 4 0 (*m-4*)				
.....	2 14 0 (*m-5*)				
.....	(60° U. P.)	Rs. 1 13 0	116	20	938
.....	2 4 0 (*m*)				
.....	1 12 0 (*m-1*)				
.....	1 0 0 (*m-2*)				
.....	1 0 0 (*m-3*)				
.....	0 8 0 (*m-4*)				
.....	1 6 0 (*m-5*)				
.....	(40° U. P.)				
.....	4 8 0 (*n*)				
.....	4 2 0 (*n-1*)				
.....	3 3 0 (*n-4*)				
.....	2 4 0 (*n-2*)				
.....	1 8 0 (*n-3*)				
.....	(60° U. P.)				
.....	3 0 0 (*n*)	Rs. 1 13 0	635	96	7,722
.....	2 8 0 (*n-1*)				
.....	1 8 0 (*n-4*)				
.....	1 8 0 (*n-2*)				
.....	1 0 0 (*n-3*)				
.....					
.....					
.....					
.....	.....	...	110,111	28,742	966,931
.....	.....	...	112,600	29,791	976,995

No fixed selling prices have been prescribed except in areas mentioned Note A.

gallons and not L. P.
are shown in "Black type" below the figures relating to British districts, and not

Name of District.	Foreign liquors—*contd.*		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	12	13	14	15	16
1 Ahmedabad	1,238	...	9	24,578	...
2 Kaira	77	...	...	4,266	...
3 Panch Mahals	44	...	...	1,691	...
4 Broach	322	...	...	2,636	...
5 Surat	899	...	4	11,259	...
6 Thana	377	...	...	4,878	...
7 Bombay Suburban District ...	1,185	...	...	5,537	...
8 Bombay	33,784	484	713	189,624	...
9 Kolaba	165	...	...	2,076	...
10 Ratnagiri	64	...	1	2,779	...
11 Kanara ... Below Ghat ...	28	...	...	1,797	...
11 Kanara ... Above Ghat ...					
12 Dharwar	332	361	...	5,830	...
13 Belgaum	345	2,451	...	10,740	...
14 Bijapur	32	...	...	2,533	...
15 Sholapur	880	1	....	3,756	...
16 Satara	625	...	...	3,106	...
17 Poona	3,059	371	25	16,967	...
18 Ahmednagar	539	...	...	4,847	...
19 Nasik	505	...	...	6,799	...
20 West Khandesh	48	...	...	2,653	...
21 East Khandesh	290	...	1	3,961	...
Total ... 1938-39 ...	44,838	3,668	753	312,318	...
Total ... 1937-38 ...	46,758	4,092	845	313,305	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

Opium and other drugs.									
Issues in seers of excise Opium.	Retail sales in seers of other Opium (e.g., Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	
1,700	...	75	...	No fixed selling prices have been prescribed except in areas mentioned in Note B.	34 9 24	484	...	45	No fixed selling prices have been prescribed except in areas mentioned in Note C.
1,080									
1,047	...	75	...		2 10 39	...	...	...	
360									
419	...	75	...		0 0 214	...	...	...	
826									
312	...	75	...		0 6 298	...	...	...	
480									
320	...	75	...		2 1 182	...	...	...	
30									
168	...	75	...		0 3 287	...	...	...	
132	...	75	...		3 10 69	...	...	...	
1,925	...	75	...		5 15 365	5,493	...	45	
32									
69	...	75	...		0 2 0	...	...	...	
13	...	75	...		0 4 76	...	...	...	
29	...	75	...		0 3 10	...	...	...	
117	...	75	...		5 9 152	...	...	...	
19									
117	...	75	...		11 2 215	...	...	...	
11									
54	...	75	...		0 7 326	...	...	...	
20									
1,611	...	75	...		20 4 322	...	...	...	
330									
691	...	75	...		8 14 67	...	...	...	
544									
2,106	...	75	...		0 9 17	...	...	...	
723									
855	...	75	...		1 9 311	...	...	...	
425	...	75	...		11 2 336	...	...	...	
6									
279	...	75	...		1 14 401	...	...	...	
695	...	75	...		1 4 373	...	...	...	
13,084	...	...	...		113 2 146	5,977	...	...	
4,461									
14,697	...	...	...		121 4 285	5,424	...	...	
3,263									

gallons and not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

† Exclusive of issues of 12 seers to Zanzibar.

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	278	...	30	No fixed selling prices have been prescribed except in areas mentioned in Note C.	157	...
2 Kaira	451 2	...	30		134	...
3 Panch Mahals	136	...	30		68	...
4 Broach	307	...	30		44	...
5 Surat	565	...	30		172	...
6 Thana	326 10	...	30		117 4	...
7 Bombay Suburban District ...	130	...	30		110	...
8 Bombay	4,587	...	30		3,932	...

Note.—Issues of exciable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.	No fixed selling prices have been prescribed except in areas mentioned in Note C.	Lbs. oz. grs.	
4		0 8 200	(*a-1*) Ahmedabad City, Cantonment and 6 miles round including the shops of Sarkhej, Naroda, Sabarmati, Odhav, Vatwa and Thaltej.
			(*a-2*) Rest of the District.
			(*a-3*) Shops at Nandaj and Adalaj after the introduction of the Dry area scheme, i.e., after 20th July 1938.
			From 1st April 1938 to 10th May 1938.
4		0 4 82	(*b-1*) Town shops of Godhra and Kalol Talukas and Halol Mahal and Dohad and Jhalod Town shops.
			(*b-2*) Rural shops of Godhra, Kalol and Dohad Talukas and Jhalod and Halol Mahals.
			From 11th May 1938 to 31st March 1939.
			(*b-3*) All shops in the District except Godhra town shops.
4		0 0 50	(*b-4*) Godhra town shops from 11th May 1938 to 31st August 1938.
			(*b-5*) Godhra town shops from 1st September 1938 to 20th November 1938.
			(*b-6*) Godhra town shops from 21st November 1938 to 31st March 1939.
4		0 0 34	(*c*) Broach City and five miles round including Ankleshwar Town and Ankleshwar Railway Station.
			(*c-1*) Border shops.
			(*c-2*) Other Non-Border shops.
			(*d*) Surat City 8 shops.
			(*d-1*) Amroli, Katargam and Rander No. 2 of Chorasi Taluka.
4		0 0 298	(*d-2*) Bhatta, Magdalla, Vesu, Nana-Varachha, Sunwali and Dhav of Chorasi Taluka, Obhla, Olpad Saroli, Bhagwa, Dandi, Karanj and Pinjrat of Olpad taluka; Bulsar Khatriwad and Shapurjiwadi and Kosumba of Bulsar Taluka and Pardi and Umersadi in Pardi Mahal.
4		0 0 10	(*d-3*) Sayan and Kim Kathodra in Olpad Taluka; all shops in Jalalpur taluka; Hinglach Magod-Dungri, Parnera and Untdi of Bulsar taluka.
			(*d-4*) All shops in Chikhli taluka, Danti, Bodlai, Dulsad, Gadaria, Gumbi, Kanjan, Kaparia, Rabda and Chichai in Bulsar Taluka; Rantlav, Ambach, Karaya (Dehgam), Rohina, Vaghchhipa, Chival, Goima, Chibhadkatch, Bagwada Kolak, Vapi and Lawacha in Pardi Mahal.
4		0 0 30	(*d-5*) All shops in Mandvi taluka and Valod Mahal.
			(*e*) Thana Mahal and Bassein Taluka.
			(*e-1*) Umbergaon Mahal.
			(*e-2*) Murbad and Shahpur Talukas, Wada and Mokhada Mahals and Jawhar State.
4		4 3 45	(*e-3*) Rest of the Talukas in the district.

In "Black type" below the figures relating to British districts, and not included in those figures,

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	262 54	...	30	No fixed selling prices have been prescribed except in areas mentioned in Note C.	60 3	...
10 Ratnagiri	218	...	30		14	...
11 Kanara { Below Ghat ... / Above Ghat ... }	408	...	30		...	...
12 Dharwar	1,890 442	...	30		8	...
13 Belgaum	1,111 348	...	30		10	...
14 Bijapur	999 79	...	30		2	...
15 Sholapur	1,588 257	...	30		159 3	...
16 Satara	2,037 798	...	30		61 59	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 0 110	(*e*) Sugwa Range in Karjat Taluka. (*f*) Above Ghat area excluding Supa Petha and Arbail Shop in Yellapur Taluka. (*f-1*) Supa Petha. (*f-2*) Arbail Shop in Yellapur Taluka.
4	No fixed selling prices have been prescribed except in areas mentioned in Note C.	0 3 217	(*g*) Border shops of Indi, Nidgundi, Gajendragad and Ron in Ron Taluka and Mundargi in Mundargi Petha on the Hyderabad Frontier within 3 miles belt. (*g-1*) Border shops of Naregal and Kotumachgi. (*g-2*) Rural areas of Gadag Taluka (excluding the urban areas of Gadag Betagiri towns and 5 miles round) and leased area of the Sangli State.
4		.....	(*g-3*) Rural areas of Ranebennur, Haveri and Hirekerur Talukas (excluding the urban areas of Ranebennur town and 5 miles round) and the leased area of Miraj Senior State.
4		0 1 9	(*g-4*) Hongal, Shiggaon and Kalghatgi talukas and the Urban areas of Ranebennur Town, Byadgi Town, and Haveri Town and five miles round. (*g-5*) Rest of the Urban and rural areas of the District and the leased areas of the Indian States attached to it. (*h*) Kunkumbi Border shop. (*h-1*) Rest of the District.
4		0 0 178	(*i*) Applicable to new and old border shops selling 30° U. P. (*i-1*) Applicable to new border shops in the distillation areas selling 40° U. P. liquor. (*i-2*) Kem shop and the remaining shops in the British District and the leased Indian State. (*j*) Shops selling 40° U. P. liquor. (*j-1*) Shops selling 30° U. P. liquor.
4		.....	(*p*) All shops except Ambegaon shop in Ambegaon Petha. (*p-1*) Ambegaon shop.
4		0 2 15	
4		0 2 431	

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Opium and

Name of District.	Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	2,621 336	...	30	No fixed selling prices have been prescribed except in areas mentioned in Note C.	1,109 16	...
18 Ahmednagar	1,329	...	30		368	...
19 Nasik	1,392	...	30		477	...
20 West Khandesh	520	...	30		133	...
21 East Khandesh	1,079	...	30		441	...
Total ... 1938-39 ...	22,234 2,326	...	...	...	7,576 85	...
Total ... 1937-38 ...	24,527 2,440	...	...	...	7,660 60	...

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.			Remarks.
33	34	35			36
Rs.	No fixed selling prices have been prescribed except in areas mentioned in Note C.	Lbs.	oz.	grs.	(*k*) Jamkhed border shop only.
4		0	5	67	(*k-1*) Kopergaon and Akola Talukas and Patherdi border shop.
					(*k-2*) Rest of the district.
					(*l*) Nasik City.
					(*l-1*) Peint Potha.
					(*l-2*) Bolthan and Malegaon Kannad shops.
					(*l-3*) Rest of the district.
					(*m*) Dhulia and Sindkheda Talukas.
4		0	0	87	(*m-1*) All shops in Shirpur and Shahada Talukas except the border shops within 6 miles of the Indian State border.
					(*m-2*) Sakri, Nandurbar (except the special area) and Taloda Talukas (except border shops).
					(*m-3*) Border shops in Shirpur, Shahada, Taloda, Nandurbar and Sakri Talukas.
					(*m-4*) Nawapur and Nandurbar special area from 1st April 1938 to 10th May 1938.
4		0	0	183	(*m-5*) Nawapur and Nandurbar special area from 11th May 1938 to 31st March 1939.
					(*n*) Bhusawal, Jalgaon and Amalner Towns.
					(*n-1*) Bhusawal, Jalgaon, Amalner (excluding Bhusawal, Jalgaon and Amalner Towns) Raver (excluding Pal shop) Erandol, Parola, Yawal and Chopda Talukas.
4		0	0	98	(*n-2*) Pal shop in Raver Taluka and shops within 6 miles and beyond 3 miles of the Indian State border in the Pachora (including Bhadgaon Potha) Jamner and Chalisgaon talukas.
					(*n-3*) Shops within 3 miles from the Indian State border in the Pachora (including Bhadgaon Potha) Jamner and Chalisgaon Talukas.
					(*n-4*) Edlabad Potha and rest of the shops in Pachora (including Bhadgaon Potha) Jamner and Chalisgaon Talukas.
4		0	0	205	†Exclusive issues to Zanzibar. 12 Seers.
...	...	6	1	159	
...	...	8	5	218	

NOTE A.

The maximum selling rates per bulk gallon.

	25° U. P. Rs. a. p.	30° U. P. Rs. a. p.	40° U. P. Rs. a. p.	60° U. P. Rs. a. p.	
Ahmedabad	.....	.....	15 12 0	9 12 0	These rates were sanctioned at the Government depots in the Dry area.
PANCH MAHALS.					
From 1st April 1938 to 10th May 1938.					
Town shops of Godhra and Kalol Talukas and Halol Mahal and Dohad and Jhalod town shops.	.....	.....	3 12 0	3 0 0	
Rural area shops of Godhra Kalol and Dohad Talukas and Halol Jhalod Mahals.	.....	.....	2 10 0	1 14 0	
From 11th May 1938 to 31st March 1939.					
Dohad Taluka Urban and Rural areas.	.....	.....	4 8 0	3 0 0	
Urban and Rural areas of Godhra, Kalol and Halol Talukas except for Godhra town.	.....	.....	4 8 0	3 0 0	
From 11th May 1938 to 31st August 1938.					
Godhra town	.....	.....	4 14 0 5 10 0	3 6 0 4 2 0	A For bottles. B For pints.
From 1st September 1938 to 20th November 1938.					
Godhra town	.....	.....	6 0 0 7 0 0	4 2 0 5 4 0	A B
From 21st November 1938 to 31st March 1939.					
Godhra town	.....	.....	6 0 0 7 2 0	4 2 0 5 4 0	A B
Broach.					
Palej ... Loose ...	12 0 0	.....	.....	6 0 0	
Bottle ...	12 12 0	.....	.....	6 12 0	
Pipalia and Bhadbhut. Loose ...	.....	10 8 0	9 0 0	6 0 0	
Bottle ...	.....	11 4 0	9 12 0	6 12 0	
Kolaba.					
Partially secluded area of Sugwa Range in the Karjat Taluka.	.....	.....	3 12 0 4 8 0	2 4 0 3 0 0	From 1st April 1938 to 10th May 1938. From 11th May 1938 to 31st March 1939.
Ratnagiri.					
Reddi Outstill area ...	3 0 0	.....	.....	1 8 0	For Kaju and Toddy spirits.
Kanara.					
Chendiya shop in Karwar Taluka. Loose ...	.....	.....	6 0 0	.....	
Bottle ...	.....	.....	6 12 0	.....	
Arbail shop in Yallapur Taluka. Loose ...	.....	.....	8 4 0	.....	
Bottle ...	.....	.....	9 0 0	.....	
Haldipur shop in Honavar Taluka. Loose ...	.....	.....	6 0 0	4 8 0	
Bottle ...	.....	.....	6 12 0	5 4 0	
Ahmednagar.					
Shops bordering the Dry area of Newasa and Shevgaon Talukas and Pathardi Mahal.	.....	18 0 0	15 0 0	.....	
Nasik.					
Peint Mahal	.....	.....	4 8 0	3 0	
West Khandesh.					
Nawapur-Nandurbar ...	.....	.....	3 0 0	1 14 0	From 1st April 1938 to 10th May 1938.
Special area	.....	.....	4 8 0	2 10 0	From 11th May 1938 to 31st March 1939.

NOTE B.

Retail price per seer of opium.

	Rs.	
Ahmedabad	140	Sanctioned at the Government Depot.
Broach.		
Lilotri Bazar shop in Jambusar and Wagra and Paloj, Pipalia, Dorol and Bhatbhut shops in Broach Taluka.	110	
Kanara.		
Kumta, Honavar and Ankola	120	
Ahmednagar.		
Shops bordering the Dry area of Nawasa and Shevgaon Talukas and Pathardi Mahal.	160	
East Khandesh.		
Hatnur opium shop which was managed departmentally from 21st June 1938 to 31st July 1938.	140	

NOTE C.

Retail price of Ganja, Bhang and Charas per seer.

	Charas.	Ganja.	Bhang.
	Rs.	Rs.	Rs.
Ahmedabad	140	80	20
Broach.			
Lilotri Bazar shop in Jambusar, Wagra and Bhadbhut and Paloj shops in Broach Taluka.	.....	70	16
Kanara.			
Kumta, Ankola and Honavar	.....	60	15
Ahmednagar.			
Shops bordering the Dry area of Nawasa and Shevgaon Talukas and Pathardi Mahal.	.....	60	10
East Khandesh.			
Hatnur Hemp Drugs shop in Chalisgaon Taluka which was managed departmentally from 21st June 1938 to 31st July 1938.	.....	60	10

E. G. TAYLOR,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond.

Description of excisable articles.	Imports.													
	Duty paid.													
	From Bengal.		From Punjab.		From United Provinces.		From Bangalore.		From Cochin.		From Madras.		From Baroda	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	10	257	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	47 B. Gs.*	...	...	...
Spirits ...	916	23,475	229	5,860	497	12,731	...	...	...	...	87 B. Gs.*	...	2,209	54,726
Beer ...	...	...	1,225B. Gs.	766	...	...	2,957 B.Gs.	1,848	...	...	241 B. Gs.*	...	...	...
Spirituous Medicinal and Toilet preparations.	1,757	9,435	...	...	...	...	...	...	16	123	...	...	8,382	41,909
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	125	3,203
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* These represent imports of imported foreign liquor which imports were made by the M. & S. M. Railway Co-operative Stores, Hubli, the Railway Refreshment Room, Hubli and Messrs. E. S. Rankin of Hubli from Madras.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Imports—*contd.*								Exports.			
	Duty paid—*contd.*		In bond.						Duty paid.			
	Total.								To			
									Delhi.		Punjab.	
	Quantity.	Amount of duty.	From United Provinces (Rosa).	From Bengal (Calcutta).	From Baroda.	From Mysore.	From Hoshiarpur.	Total.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	16	17	18	19	20	21	22	23	24	25	26	27
		Rs.								Rs.		Rs.
Rum ...	10	257	10,753	...	...	...	...	10,753	...	...	...	...
Wines ...	47 B. Gs.	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	3,851 87 B. Gs.	96,792	2,556*	2,379	21,129*	2,907*	...	28,971	62·4	1,092	...	...
Beer ...	4,182 241 B.Gs.	2,614	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	10,155	51,467	...	...	...	...	...	...	36·6	264	403·4	2,017
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	125	3,203	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	197 Mds.	197 Mds.	...	...	...	...
Charas ...	...	...	...	...	...	...	173 Mds.	173 Mds.	...	...	...	...

Besides the quantities of Foreign Liquors shown against Baroda 16,412 B. Gs. of Denatured Spirit were also imported from that place.
* Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports—*contd.*																	
	Duty paid—*contd.*																	
	To—*contd.*																	
	United Provinces.		Central Provinces.		Bengal.		Madras.		Sind.		Bikaner.		Hyderabad (Deccan).		Jaipur.		Total.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	...	...	3·0	...	3·0	...	...	...	...	...	...	...	6	...
Wines ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	31	691	11·7	61	26	569	73·5	1,667	37·7	1,043	9·4	240	38·6	...*B*	26	...*B*	316·3	5,363
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	5·0	25	...	...	...	...	..	...	...	...	...	...	...	...	...	...	445	2,306
Essences ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Besides the quantities of Foreign Liquors shown against United Province, Central Province and Sind, 9·5, 6·3 and 49·7 P.Gs. respectively of enatured spirits were exported to these provinces.

B Duty paid at the place of import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports—*contd.*													
	In Bond.													
	To—*contd.*													
	Sind.	Madras.	Bobelli.	Central Provinces.	United Provinces.	Bangalore.	Kymore.	Hyderabad (Deccan).	Baroda.	Palitana.	Goa.	Beherin.	Bikaner.	Kotah.
1	46	47	48	49	50	51	52	53	54	55	56	57	58	59
					kg.									
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	11·4
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	59·1	19·8
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	2,055	405 103·7 H	3	198 1,128·3H	5 59·7H	42	9	596 1,076·9H	1,538 1,139·3H	4	46	1	141·9H	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

H Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports—*contd.*																
	In bond—*contd.*																
	To—*contd.*																
	Jodhapur.	Cambay.	Udaipur.	Jind.	Indore.	Gwalior.	Central India.	Punjab.	Bengal.	Behar.	Baluchisthan.	Akalkot.	Asirgarh.	Banswara.	Bhavnagar.	Bantwa.	Barwani.
1	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Rum ...	...	...	...	...	...	9	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	135·8	8·3	3·9	140·6	173·8	13	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	77·5*H*	49·7*H*	...	...	228·2 *H*	...	17·5*H*	256·0 *H*	5·5*H*	54·5*H*	13·0*H*	15·9*H*	2·7*H*	35·6*H*	547·6 *H*	10·1*H*	151·4 *H*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

H Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Exports—*contd.*

In bond—*contd.*

To—*contd.*

Description of excisable articles.	Cutch.	Chotta Udaipur.	Dhrangadhara.	Dungarpur.	Dewas (sr.)	Dhar.	Dholpur.	Danta.	East Kathiawar.	Gondal.	Idar.	Jamnagar.	Junagad.	Jaisalmer.	Jamkhandi.	Jobat.	Jhabua.	Kurundwad.
1	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous and Medicinal Toilet preparations.	4·8*	107·1*	88·8*	91·2*	42·4*	110·5*	10·1*	1·0*	6·5*	32·3*	93·6*	20·0*	174·6*	50·8*	2·9*	8·9*	0·9*	7·2*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports—*contd.* In bond—*contd.* To—*contd.* Khalapur.	Khetri.	Kolhapur.	Kotab.	Kishangadh.	Khushalgadh.	Kadana.	Kurwai.	Kalahandi.	Lakhatar.	Morvi.	Mansa.	Miraj.	Makrai.	Malwa.	Mudhol.	Muli.
1	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	7·1*	8·0*	305·8*	5·1*	15·3*	43·3*	3·7*	3·9*	1·7	34·9	18·3*	4·1*	66·7*	8·3	0·2*	21·6	7·5*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—concld.

Exports—*concld.*

In bond—*concld.*

To—*concld.*

Description of excisable articles.	Panna.	Porbundar.	Palanpur.	Palitana.	Rajputana.	Rajpipla.	Ratlam.	Ratanmal.	Rajgadh.	Ramdurga.	Sangli.	Shahapara Raj.	Sirohi.	Sanjeli.	Udaipur.	Versoda.	Vijayanagar.	Wadhwan.
1	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	42·0*	0·9*	158·9*	18·2*	4·9*	268·9*	0·6*	0·9*	55·4*	0·3*	129·7*	10·8*	70·0*	0·9*	5·2*	7·5*	13·3*	40·6*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

E. G. TAYLOR,
Commissioner of Excise.

Serial No.	Division and District.	Area in square miles.			Population (in thousands).		
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	182	563
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	21	133	...	111	68
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	7	18	3,973	12	54	1,236
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	885
13	Belgaum ...	...	15·8	4,633·4	...	108	969
14	Bijapur ...	...	11	5,696	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	31	5,326	...	288	881
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	...	7	5,491	...	94	677
21	East Khandesh ...	...	19	4,532	...	203	1,003
	Total for 1938-39 ...	7	419·9	75,750·8	12	3,847	14,176
	Total of previous year 1937-38 ...	5	419·9	75,752·8	4	3,847	14,184

* This represents calculations made on the number of licenses granted from 1st

† This represents calculations made on the number of licenses remained in force

RETURN V.

Number of square miles per shop.										
Country spirit.			Opium.		Ganja.		Charas.		Bhang.	
Out-still area.	Distillery area.									
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	0·6*	86·4*	0·8*	55·9*	0·8*	345·5*	1·4*	...	...	...
	1·8†	105·5†	1·8†	57·6†	1·8†	345·5†	16·0†			
...	4·8	25·2	7·1	29·0	7·1	85·4	...	...	...	...
...	2·25	27·07	3·0	55·1	4·5	319·4	...	...	...	...
...	0·83	81·22	1·0	132·9	1·25	243·7	...	...	...	...
...	0·45	16·15	0·71	137·25	1·0	137·25	...	...	...	...
...	1·27	19·66	4·75	243·0	4·75	200·12	...	...	...	...
...	1·9	12·09	7·0	...	5·25	133·0	...	...	...	...
...	0·09	...	1·8	...	0·6	...	0·6	...	...	...
...	1·11	39·81	1·7	430·0	2·0	430·0	...	...	...	...
3·5	2·0	48·4	6·0	993·3	4·5	567·6	...	...	...	...
...	3·4	69·91	5·67	783·0	5·67	186·43	...	...	...	...
...	0·77	56·66	2·08	458·94	1·12	71·71	...	...	...	...
...	1·28	62·61	1·91	386·12	1·39	107·75	...	...	...	...
...	1·37	126·58	2·75	517·8	2·75	142·4	...	...	...	...
...	4·1	195·6	6·4	102·2	6·4	136·3	...	...	...	...
...	1·3	152·8	1·4	148·2	1·4	188·1	...	...	...	...
...	1·4	280·3	1·5	213·0	1·6	313·3	...	...	...	...
...	2·5	472·8	3·3	143·9	3·3	178·9	...	...	...	...
...	1·4	90·1	1·4	234·3	1·4	254·7	...	...	...	...
...	0·6	41·3	1·0	177·1	1·0	196·1	...	...	...	...
...	1·27	35·1	1·58	61·2	1·58	80·9	...	...	...	...
3·5	0·88*	59·41*	2·4*	147·95*	2·07*	161·19*	0·71*	...	...	...
	0·9†	59·79†	2·56†	148·53†	2·17†	161·19†	1·03†			
2·5	0·81	50·0	2·11	128·17	1·87	143·2	0·71	..	...	...

April 1938 to 20th July 1938.

after Ahmedabad was declared a Dry Area from 21st July 1938.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC

Serial No.	Division and District.	Number of shops per						
		Country spirit.			Opium.		Ganja.	
		Out-still area.	Distillery area.					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·7*	0·7*	0·5*	1·1*	0·5*	0·2*
			0·2†	0·6†	0·2†	1·7†	0·2†	0·2†
2	Kaira ...	...	1·07	0·97	0·71	0·84	0·71	0·29
3	Panch Mahals ...	...	0·78	1·46	0·6	0·7	0·39	0·12
4	Broach ...	...	1·3	0·6	1·1	0·38	0·87	0·21
5	Surat ...	...	0·6	1·81	0·38	0·21	0·27	0·21
6	Thana ...	...	1·53	2·34	0·41	0·19	0·41	0·23
7	Bombay Suburban ...	...	0·99	1·62	0·27	...	0·36	0·14
8	Bombay ...	...	1·99	...	0·1	...	0·31	...
9	Kolaba ...	...	2·2	0·92	1·46	0·09	1·22	0·09
10	Ratnagiri ...	1·67	1·67	0·66	0·56	0·03	0·74	0·06
11	Kanara ...	...	1·69	1·56	1·02	0·14	1·02	0·58
12	Dharwar ...	...	0·87	0·91	0·32	0·11	0·6	0·72
13	Belgaum ...	...	1·11	0·76	0·74	0·12	1·02	0·44
14	Bijapur ...	...	0·93	0·57	0·47	0·14	0·47	0·51
15	Sholapur ...	...	0·66	0·35	0·42	0·66	0·66	0·5
16	Satara ...	...	1·16	0·3	1·07	0·31	1·07	0·24
17	Poona ...	...	0·76	0·22	0·73	0·28	0·69	0·19
18	Ahmednagar ...	...	0·53	0·15	0·48	0·5	0·43	0·4
19	Nasik ...	...	0·94	0·77	0·94	0·29	0·94	0·27
20	West Khandesh ...	...	1·2	1·9	0·7	0·5	0·7	0·4
21	East Khandesh ...	...	0·7	1·28	0·6	0·7	0·6	0·56
	Total for 1938-39 ...	1·67	1·24*	0·9*	0·45*	0·36*	0·53*	0·33*
			1·19†	0·9†	0·43†	0·36†	0·5†	0·33†
	Total of previous year 1937-1938 ...	5·0	1·34	1·06	0·5	0·41	0·58	0·37

* This represents calculations made on the number of licenses granted from 1st

† This represents calculations made on the number of licenses remained in force

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·35* 0·03†	...	...	...	2·5	0·18	0·03	0·05	0·02
...	...	...	...	2·79	0·14	0·06	...	0·02
...	...	...	...	8·95	0·09	0·03	...	0·01
...	...	...	...	6·39	0·01	0·09	...	0·01
...	...	...	...	10·61	0·04	0·07	...	0·02
...	...	...	...	8·8	0·02	0·04	...	0·01
...	...	...	...	20·6	0·07	0·07	...	0·06
0·31	...	...	...	25·71	0·16	0·39	0·47	0·33
...	...	...	...	5·11	0·01	0·04	...	0·01
...	...	...	...	2·9	...	0·02	...	...
...	...	...	...	3·84	0·007	0·09	...	...
...	...	...	...	1·89	0·01	0·17	...	...
...	...	...	...	2·05	0·01	0·1	...	...
...	...	...	...	0·83	0·006	0·11	...	...
...	...	...	...	1·69	0·18	0·18	...	0·02
...	...	...	...	1·04	0·06	0·17	...	0·01
...	...	...	...	5·07	0·18	0·22	...	0·09
...	...	...	...	0·78	0·08	0·14	...	0·03
...	...	...	...	3·2	0·04	0·14	...	0·05
...	...	...	...	11·42	0·04	0·07	...	0·02
...	...	...	...	4·05	0·06	0·09	...	0·04
0·31* 0·25†	...	...	...	5·49	0·07	0·12	0·4	0·04
0·31	...	...	...	6·26	0·08	0·13	0·37	0·04

April 1938 to 20th July 1938.

after Ahmedabad was declared a Dry Area from 21st July 1938.

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	8·54	9·96	18·5	51·04	20·99	72·03
2	Kaira ...	3·83	8·77	12·6	56·06	25·97	82·03
3	Panch Mahals ...	4·17	0·17	4·34	56·29	19·85	76·14
4	Broach ...	8·9	4·27	13·17	55·78	22·91	78·69
5	Surat ...	7·3	2·42	9·72	58·2	38·94	97·14
6	Thana ...	8·72	3·87	12·59	55·37	59·0	114·37
7	Bombay Suburban ...	11·16	4·31	15·47	56·12	176·92	233·04
8	Bombay ...	12·82	5·64	18·46	56·23	79·14	135·37
9	Kolaba ...	8·11	5·23	13·34	55·74	78·76	134·5
10	Ratnagiri ...	7·52	4·16	11·68	55·15	58·92	114·07
11	Kanara ...	5·28	2·45	7·73	57·21	13·94	71·15
12	Dharwar ...	10·63	4·56	15·19	55·53	38·28	93·81
13	Belgaum ...	9·20	3·93	13·13	56·83	34·87	91·7
14	Bijapur ...	10·08	5·29	15·37	57·08	55·02	112·1
15	Sholapur ...	11·11	5·49	16·6	56·13	48·56	104·69
16	Satara ...	10·71	7·58	18·29	56·85	63·10	119·45
17	Poona ...	11·31	5·61	16·92	55·62	68·86	124·48
18	Ahmednagar ...	10·65	7·32	17·97	55·63	82·04	137·67
19	Nasik ...	7·57	6·77	14·34	56·35	81·81	138·16
20	West Khandesh ...	3·41	2·52	5·93	55·61	67·84	123·45
21	East Khandesh ...	5·12	5·09	10·21	55·73	67·37	123·1
	Total for 1938-39 ...	8·17*	4·67*	12·84*	55·37	55·65	111·02
	Total of previous year 1937-38 ...	8·35	5·3	13·65	55·41	46·67	102·08

* This represents average taxation calculated on total

† After including receipts

RETURN V—*concld.*

Rupees (to two places of decimals).

Ganja.			Charas.			Bhang.			Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
39·16	88·42	127·58	36·59		36·59	4·0	...	4·0	0·76	
28·4	28·28	56·68	...	...	...	4·3	...	4·3	0·54	
18·51	37·41	55·92	...	...	...	1·71	...	1·71	0·54	
23·76	26·34	50·6	...	...	...	2·27	...	2·27	1·62	
32·74	19·82	52·56	...	...	...	4·0	...	4·0	2·9	
23·17	23·68	56·85	...	...	...	3·74	...	3·74	1·83	
29·31	39·78	69·09	...	...	...	4·11	...	4·11	5·24	
30·08	21·95	52·03	44·79	...	44·79	3·93	...	3·93	9·03	
26·45	29·01	55·46	...	...	...	6·53	...	6·53	0·77	
28·76	29·62	58·38	...	...	...	4·57	...	4·57	0·54	
23·53	12·63	36·16	...	...	...	...	...	...	0·54	
36·95	15·72	52·67	...	...	...	3·0	...	3·0	0·83	
39·72	18·76	58·48	...	...	...	4·0	...	4·0	0·6	
25·94	19·68	45·62	...	...	...	6·0	...	6·0	0·41	
33·8	26·05	60·4	...	...	...	4·08	...	4·08	1·13	
36·06	14·45	50·51	...	...	...	5·97	...	5·97	0·38	
36·0	40·81	76·81	...	...	...	4·13	...	4·13	1·7	
38·46	24·12	63·58	...	...	...	4·66	...	4·66	1·4	
30·15	25·11	55·26	...	...	...	4·1	...	4·1	0·67	
37·56	20·4	57·96	...	...	...	6·15	...	6·15	0·8	
25·61	17·38	42·99	...	...	...	2·99	...	2·99	0·57	
32·71	24·35	57·06	44·15	...	44·15	4·01	...	4·01	1·45 1·59†	
32·6	27·21	59·81	43·01	...	43·01	4·23	...	4·23	1·61 1·77†	

consumption of country spirit including outside area.

from Distilleries.

E. G. TAYLOR,
Commissioner of Excise.

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